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P.W. & P. (1937) Department.

SERIES.

G.O. No. 2519

DATED 3 7. 1937

[Despatch Abstract.]

Budget Estimate - 1937-38. Dept
Municipal Council - Orders passed

C.F. 80.

MUNICIPAL **DEPARTMENT.**

Received ..... 19 *Registered* 19

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Subject.

Ref:- Budget - 1937-38 - submitted.

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R.O.C. No. 230-3A/37.

Station U d i p i. , *Dated the* 27th February 19 37

1937

From (Name) M. R. Ry. M. Narayana Shenoy, B.A., B.L.,

(Designation) Commissioner, Udipi Municipality.

To The Secretary to the Government of Madras,

LOCAL SELF GOVERNMENT Department

Through

Sir, The Collector of South Kanara,

Mangalore,

&

The Chairman, Municipal Council,

U d i p i.

Sir,

I submit herewith the revised estimates for 1936-37 and the budget estimates for 1937-38 as passed by the Council, the prescribed enclosures, the explanatory memorandum on the budget as presented by me and a copy of the proceedings dat 24-2-1937 of the Council passing the budget. The proceedi of the budget committee are read in extenso in the council

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council proceedings. A copy of the minutes of dissent recorded by a councillor with the forwarding remarks of the Chairman is also enclosed.

2. The Municipality was constituted in November 1935 Taxation bills for the half year ended 31-3-36 could be served only in September 1936. The bills for both the half years of the current year could be made ready only towards the end of January 1937 as the demand registers had to be altered in accordance with the decisions of the Appeal Committee on 773 appeal petitions received. There are however several impediments in the way of a satisfactory collection of taxes this year. The people are new to payment of municipal rates, and in the very first year practically, they have been called upon to pay property tax for three half years. This coupled with the shortness of time available before 31-3-1937 after the service of notices in February 1937, the inexperience of the municipal collection staff and the fact that the revenue kist collections begin in February in the District will surely affect the collection in spite of vigorous efforts that are being made. Credit however has been taken for 75% of the demand in 1936-37. In 1937-38, a cautious percentage of 90 under arrears, with 85 under current has been taken.

3. In the budget estimate for 1936-37, a sum of Rs.30,990 was taken credit under property tax, on the basis perhaps of the Investigating Officer's report. In the revised estimates the sum has fallen down to Rs.20,880. The Special Valuation Officer who was appointed to value the properties submitted the values of property, without the tax in each case being worked out and what the total tax as per his valuation was, it is not possible to state. The valuation figures, however appear to have been altered by the Special Officer in a very large number of cases, in most of the cases, they being raised. In several instances however, the alterations are not attested. As ~~they~~ stand altered

altered the annual property tax for general purposes excluding Government buildings aggregated to about Rs,30,720. The assessment lists were then published and objections invited. 1540 revision petitions were received, heard and disposed of by my predecessor and he granted a reductions of Rs.13,730 per year under general property tax. On appeal the council further granted a reduction of Rs.1,440 under the same head. The scavenging tax was similarly affected. - The normal ~~(annual)~~ annual demand under general property tax would be Rs.18,410. This figure would include general property tax on vacant lands, mostly belonging to Government. And it was when the income from the property tax stood thus, a proposal was moved in the council at the budget meeting, to reduce property tax for general purposes by 1% per half year. The proposal was rightly rejected ~~and against such rejection, protest is recorded in the minute of dissent referred to above.~~ There was also a proposal to reduce tax on agricultural lands by 5 % per half year(~~on such lnads as education ta~~) and to levy 3 % per half year on such lands as education tax. This proposal also was thrown out by the council.

4. The expenditure under Management, excluding the salary and allowances payable to the Executive Authority, exceeds 10% of the income budgetted for 1937-38 by about Rs.300. The 10% limit rule may not, I submit, be applicable to newly constituted municipalities which are not 3 years old, for if the G.O. prescribing limits of expenditure were applicable to such municipalities, it may not be possible to have any Engineering or Hospital staff in the first year. The staff that is now working in the municipality is the one sanctioned by Government and they are paid only what the Government have ordered. The only extra hand appointed without obtaining sanction of Government is a temporary clerk on Rs.20/- per month appointed for 2½ months till 31-3-37 to assist the property tax clerk in negotiating the

the tax registers. The appointment was found absolutely necessary. Government sanction is not necessary for the appointment under memorandum No.20707-1-A1 L & M., dated 29-5-1935. The only extra charge proposed in the schedule of establishment is for giving a scale of Rs.45-5/2-75 to the Manager-Accountant and the clerk's scale to the shroff at a cost of Rs.228 in 1937-38. The Government will be addressed separately for sanctioning the altered scales. The staff is the barest minimum to cope with the work and payment is not excessive. The income, however is small and hence the transgression of the 10% limit. In the the circumstances if the rule regarding the 10% limit is held applicable, the excess expenditure may kindly be condoned.

5. In the budget presented by me, provision for ~~two~~ town survey was made in pursuance of G.O.No.543 Ms., dated 17-12-36. The council has deleted the provision. The following among other provisions have been made by the council.

(i)	Slaughter house ..	Rs.1000/-
(ii)	Latrines	Rs. 800/-
(iii)	Wells	Rs.1000/-
(iv)	Child Welfare Centre ..	Rs. 500/- ordinary
(v)	Reconstruction of market Building.	Rs 500/-
(vi)	Council Furniture ..	Rs. 500/-
(vii)	Office rent	Rs. 200/- ordinary
(viii)	Water pump	Rs. 400/-
(ix)	Library	Rs. 500/- ordinary
(x)	Park at Ajjarkadu ..	Rs 1000/- ordinary

The provisions made are for useful ~~and~~ or necessary - tems. Accommodation is insufficient in the present office ilding and there are no store rooms for tools and plants. ie main office is therfore proposed to be shifted. There s at present no meeting hall and no furniture for it.

6. The total receipts ordinary and capital under general account in 1936-37 are Rs.24,500 and the expenditure ordinary and capital is Rs.31250. The corresponding figures for 1937-38 are Rs.32,740 and Rs.41,910. It would thus be seen that under general account the expenditure exceeds - receipts by Rs.6,750 in 1936-37 and by Rs.9,170 in 1937-38. If inspite of this, the budget for 1937-38 closes with the

the minimum prescribed balance, it is because the loan amount of Rs.20,000 sanctioned in G.O.No.4380 Ms., dated - 24-10-35 wasavailable. In view of this position, the Government are being separately requested to spread the recovery of the loan from 5 to 20 years. I had also commended for the consideration of the council, a proposal to levy education tax as a surcharge on profession tax (it is now levied on property tax as directed by Government). This was not agreed to. I am dealing with this in detail in submitting the Elementary Education Budget.

7. Extracts from the budget are forwarded to the Director of Public Health - he is the only Officer to be - consulted and there are no medical institutions or major sanitary works - and a copy of his remarks, with the resolution of the council may pass thereon will be submitted separately.

Your obedient servant,

COMMISSIONER.

Forwarded.

CHAIRMAN, U.M.C.

S.K.28/2.

L.Dis.1132-37.

Submitted.

2. I have no remarks to offer.

For Collector.

Proceedings of the Meeting of the Udipi Municipal Council, held in the Municipal Office at Udipi, on Wednesday the 24th February 1937 at 4 P.M.

Present.

M. R. Ry. A. Laxminarayana Rao, Avl., B.A., B.L., Chairman.
" K. Anantha Shetty, Avl.,
" Gratian C. Rego., Avl., B.A., B.L.,
" U. M. Ibrahim Saheb Bahadur.
" L. G. Nayak, Avl.,
" U. Sunder Kamath, Avl.,
" U. Keshava Prabhu, Avl.,
" M. Vaman Bhat, Avl.,
" A. Shambhu Shetty, Avl.,
" B. Vasudeva Rao, Avl., B.A., B.L.,
" K. Gururaja Rao, Avl., B.A., B.L.,
" P. Gururaja Achar, Avl., (Doctor)
" P. N. Madhava Rao, Avl., M.A., B.L.,
" Upendra Srinivasa Nayak, Avl.,

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1. Read draft revised estimate for 1936-37 and budget estimate for 1937-38 with the explanatory note on them and the schedule of establishment under general and elementary education accounts.

Read also the following proceedings and recommendations of the Finance Committee dated 12-2-1937.

Decisions of the Committee.	1936-37.	1937-38.
(1) Entertainment tax. ..	Rs.40/-	Rs.50/-
(2) Library	Rs.Nil.	Rs.120/-
Expenditure:-		
Lighting	—	Rs.3750/-
Library	—	Rs.1000/-
Nurses & Midwives - Contribution to Providnet Fund ..)	—	Rs. 20/-
Cholera	Rs.100/-	—

Delete provision of Rs.6370/- made for town survey in 1937-38.

Other remunerative enterprises - equipments 1937-38. Provide Rs.1000/- for park and levelling of Ajjarkadu Maidan.

Expenditure - Capital - Management - Provide Rs.500/- in 1937-38 for council furniture etc.

Capital - Preventive medicine - Make the following provisions:- (1) Wells Rs.1000/- (2) Public latrines Rs.800/-.

Under elementary education two additional women teachers (future appointments) to be provided for at Rs.20/- same scale as men teachers. Cut to be restores from 1-4-1937.

Bailur Hindustani school is recommended to be closed on account of low attendance and the teacher to be transferred to the Town Hindustani school where there are five classes and two teachers. A new school to be opened at Gundibail. No provision need be made but the department may be consulted.

Duty allowance:- Duty allowance may be paid to Head-Masters in the following scale and provision is already made in the budget.

Third standard school - Rs.2/-
Fourth and Fith standard school - Rs.2-8-0.

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Decision on points referred for consideration.

(1) Resolution No.4 dated 26-9-36 of the council with G.O.No.287 Ms., dated - 21-1-1937 regarding remission of tax.	Provision is made for refund of 1/6 of the property tax for the half year ended 31-3-36
(2) Resolution No.10 dated 26-9-36 of the council regarding the proposal for exemption from property tax all buildings within the municipal area the annual rental value of which does not exceed Rs.18/- etc	Exemption is not recommended.
(3) Resolutions No.52 dated 26-9-36, 15 dated 16-1-37 and 1 dated 10-2-36 of the Council regarding the removal of cut in the salary of elementary school teachers from 1-4-1936.	Please see above.
(4) Resolution No.60 dated 26-9-36 of the council and G.O.No.Ms.4740 L.S.G., dated 29-10-36 regarding the reduction in the rate of tax.	May be dropped in view of the financial positi
(5) Resolution No.18 dated 17-12-36 of the council and 22 dated 10-2-36 regarding the gift of light by Mr. A. B. Krishnaraj	May be accepted from 1-4-1937.
(6) Resolution No.57 dated 17-12-36 of the council referring to the budget the petition of Mr. Rudolph A. Simons regarding the putting up of a light on the - Court Back Road.	To be dropped.
(7) Resolution No.2 dated 16-1-37 of the council referring the budget fro consideration the proposal to construct a public latrine in Koragar's colony.	Provided.
(8) Resolution No.3 dated 16-1-37 regarding the putting up of a petromax light at the junction in front of Government Training school for women.	To be dropped.
(9) Resolution No.4 dated 16-1-37 of the council regarding the watering of Kadbettu and other roads including Mission Hospital Road (Resolution No.57/17-12-36 of the Council.)	To be considered at the next watering season.
(10) Resolution No.5 dated 16-1-37 of the council regarding the construction of a foot bridge across the big stream in - Mudanidambur village.	To be met out of provision for roads.
(11) Resolution No.11 dated 16-1-37 of the council regarding the provision to be made for watering the Malpe Road.	Same as No.9
(12) Resolution No.22 dated 16-1-37 of the council regarding the provision to be made in the budget for town survey.	Provision deleted.
(13) Resolution No.23 dated 16-1-37 of the council regarding the taking over of the libray by the municipal council.	May be taken over from 1-4-37.

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(14) Resolution No.38 dated 16-1-37 of the council regarding the repairs to Municipal Hindustani school and construction of urinal.	Provided.
(15) Resolution No.60 dated 16-1-37 of the council regarding the shifting of office building to the building of the Canara Banking Corporation, Udipi, Ltd.	Provision for rent of Rs.200/- may be made.
(16) Resolution No.39 dated 16-1-37 of the council regarding the covering of drains in the Temple Square.	To be considered after receipt of replies fro Mutts and others regar ing contribution.
(17) Resolution No.27 dated 10-2-37 of the council regarding the putting up of a petromax light on Ambalpadi Kalmar road.	To be met out of provision under lighting.
(18) Petition dated 10-1-37 of the residents of Kudanidambur and other wards (adjoining) regarding the watering of Udipi Malpe road.	Same as No.9.
(19) Proposals for the construction of sheds for small-pox, and chicken-pox.	No funds.
(20) Letter dated 12-11-36 of Dr. P. G. Achar, Municipal Councillor, regarding the lighting arrangements and rearrangements.	Not necessary.
(21) Resolution No.2 dated 1-12-36 of the Public Health and Lighting Committee regarding the fixing up of lights at the points mentioned in municipal council resolution No.8 & 9, dated 26-10-36 of the council.	Recorded.
(22) Resolution No.4 dated 1-12-36 of the same committee regarding the fixing up of a petromax light at a place mentioned in resolution No.19/26-10-36 of the Municipal Council.	Recorded.
(23) Resolution No.5 dated 1-12-36 of the same committee regarding the supply of furniture etc., to the midwife.	Provision for mat centre made.
(24) Resolution No.6 dated 1-12-36 of the same committee regarding the acceptance of the offer of a gas light by Dr. B. R. Pai.	To be met out of provision under lighting. The ordinary lights to be shifted to Karkal Srinivas Pai's lane.
(25) Resolution No.5 dated 11-12-36 of the Road Committee regarding the paving of the whole car street with granite chips (see H.O. res. No.13 dated 26-10-36)	To be dropped for the present for want of funds.
(26) Petition dated 30-10-36 received from the residents of Kudanidambur ward regarding the putting up of a light on Corporation road by the southern side of Jumadistana.	Recorded.

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(27) Estimate for Rs.1300/- for the construction of a slaughter house.	No funds this year.
(28) Estimate for Rs.250/- for the construction of a culvert on the Ailur road.	To be met out of road provision.
(29) Question of providing three more public latrines and two urinals.	Provision for latrines made.
(30) Construction of a market building at Adi-Udipi.	To be dropped.
(31) Question of widening the Admar Mutt lane at its entrance to the temple square.	To be dropped for the present for want of funds
(32) Question of providing separate furniture for council chamber.	Provided.
(33) Reconstruction of the old building at Santhekatta Market.	Provide Rs.500/- for the purpose.
(34) Lamp to be put up (Petromax) on Mission Hospital road for which subscription has been paid by Messrs. M.Damodar Kamath and K. J. Ballal.	To be met out of lighting funds. Two ordinary light will be available of which one to be put up close to Raghupathi's house in Shriboedu Kalsanka road near the lane and another at the junction of Bhujan Rao's lane and Chitpadi road.
(35) Question of appointing a separate Registrar of Births and Deaths as the Director of Public Health considers the vaccination out turn within the municipality to be poor and consequently the Vaccinator may have to be relieved of the additional duty of registration.	Not necessary.
(36) Municipal Council resolution No.40 dated 10-2-37 regarding the estimate of Rs.35/- for improving the junction of the Mission Hospital and Chitpadi Roads.	To be dropped.
(37) Municipal Council resolution No.6 dated 23-11-36 regarding the opening of a school at Kunjabettu.	Not necessary as one is recommended at Gundibail.

The Committee recommends that 6 additional ordinary lights be provided in 1937-38 from 1-4-1937 in places to be selected later.

Subject to the above modifications the revised estimate for 1936-37 and the budget estimate for 1937-38 - General and Elementary Education are passed.

Read also the introduction to the budget by the Commissioner making the following proposals for the consideration of the council.

(i) Levy of education tax at 3% of the land revenue on agricultural lands per half year.	Not approved.
(ii) Levy of education tax at 1/8 of the tax levied on vacant lands for general purposes.	Not approved.
(iii) Levy of education tax at 25% of the tax on profession.	Not approved.
(iv) Increasing the tax on male buffaloes, pigs and goats.	Not approved.

Read also G.O.No.Ms.591 L.S.G., dated 10-2-37 disagreeing with the proposal of the Council for the extension of the period of repayment to 20 years.

"Government may be requested to reconsider in view of the financial position as disclosed in the budget."

Read also petition dated 8-2-37 of the Special Darkast Ouns of Ambalpadi ward praying that they may be exempted from the payme of the property tax.

"Rejected."

Mr. P. G. Achar proposed that the General property tax be reduced by 1% per half year with effect from 1-4-1937 and Mr. K. Gururaja Rao seconded. Seven voting against and six voting for the proposition, and hence declared lost. A poll was demanded by Mr. P. G. Achar.

Ayes.	Noes.
Messrs. Dr. P.G.Achar.	Messrs. Keshava Prabhu.
P.N.Madhava Rao.	Vaman Bhat.
K.Gururaja Rao.	Sunder Kamath.
B.Vasudeva Rao.	L.G.Nayak.
Shambhu Shetti.	Anantha Shetti.
Ibrahim Saheb.	U.S. Nayak.
	A. Laxminarayana Rao.

Mr. K. Gururaja Rao proposed that the agricultural land tax be reduced to 10% of the land revenue per half year and that the education tax be levied at 3% per half year on such land from 1-4-1937. Mr. P.G. Achar seconded. Five voting for and seven voting against and hence declared lost. Mr. U.S.Nayak demanded a poll.

Ayes.	Noes.
Messrs. P.N.Madhava Rao.	Messrs. U.Keshava Prabhu.
P.G.Achar.	M.Vaman Bhat.
K.Gururaja Rao.	U.Sunder Kamath.
B.Vasudeva Rao.	L.G.Nayak.
U.M.Ibrahim.	G.C.Rego.
	K.Anantha Shetti.
	U.S.Nayak.

Mrs. Shambhu Shetti and Chairman - neutral.

The Manager's scale may be fixed at Rs.45-5/2 biennial)-Rs.75 from 1-4-37. Mr. P.N.Madhava Rao proposed and Dr. P.G.Achar - seconded that the scale may be fixed at Rs.40-5/2-Rs.65. The first proposition that the scale be fixed at Rs.45-5/2-Rs.75 was proposed by Mr. Keshava Prabhu and seconded by Mr. Shambu Shetti. Eight voted for the 1st proposition and 3 voted against. The recommendation of the committee is approved.

The shroff's pay may be fixed as for a clerk from 1-4-37.

Provision may be made for Rs.1000/- for a slaughter house by reducing the provision made under libraries by Rs.500/- and by taking the remaining Rs.500/- from the closing balance.

One more petromax light to be put at the junction of the Coast road and Kennarpadi temple road.

Rs.200/- more may be provided for watering roads from the closing balance.

The Bailur Hindustani school need not be closed.

P.T.(

Dr. P. G. Achar proposed that Rs.200/- for rent of a Municipal building need not be provided. Mr. P. N. Madhava Rao seconded. 3 voted for and eight voted against. Provision will stand.

Provide Rs.400 for an oil engine for watering. Funds to be met ~~xx~~ by reducing the provision for lighting by Rs.250/- and the balance from the closing balance.

With the above modifications the report of the committee is adopted and the revised estimate for 1936-37 and the budget estimate for 1937-38 under General Account and Elementary Education Fund - Account are passed.

Municipal Office, Udipi,
Dated 24th February 1937.

(Sd) A. Laxminarayana Rao.

CHAIRMAN, U.M.C.

/True copy/

Commissioner, Udipi Municipality.

From 25th February 1937.

Dr. P. G. Achar,
District Board Member, &
Municipal Councillor, Udipi S.K.

To

The Chairman,
Udipi Municipal Council,
Udipi, S.K.

Sir,

I have the honour to hereby submit this following dissenting note of mine on the Budget Estimate of this - Municipality for 1937-to 38 passed by the Municipal Council at the meeting held on 24-2-37.

It is a pity that while the Municipal Council was not in favour of reducing the property tax by 1% of the - annual rental value per half year on the pretext of the low financial position of the Municipality, the Council was determined to provide comparatively large amounts for the improvement of the Ajjarkad Maidan, shifting of the Municipal Office to a rented building, special Municipal Council - furniture and an extra provision for the library etc., at the expense of the rate-payers. I am of opinion that these items of expense are more a luxury at the present stage, when there are many other more important amenities to be provided for. The condition of the markets, roads, lights, etc., is very poor, and the provision made for these items is very - inadequate. A large amount of Government loan is still - pending payment. Still the Council finds sufficient funds in the budget to provide for improved new scales of pay to the ministerial staff. As is seen in the explanatory memorandum even after excluding the pay of the Commissioner (whose pay comes to more than 7% of the normal income) the pay of the other ministerial staff itself exceeds the 10% limit. The council failed to note that the subordinates are enjoying only the intial pay out of the proposed scale of pay and that if at this stage itself the 10% limit is exceeded, within a few

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a few years more when they draw the increments as per proposed scale, the 10% limit will be exceeded to a very large extent.

Mr. K. Gururaja Rao, B.A.,B.L., proposed a cut of 5% per half year in the tax on the agricultural lands and to levy an education tax of 3% per half year on agricultural lands. By this and the equivalent Government Education grant, the Elementary Education Fund, which is rather poor now, would hav improved, and a lesser amount could have been transferred from the General Funds to the Elementary Education Funds. Thus the rate payers could have been releived atleast to some exten in these days of depression, and at the same time the budget of the Municipality instead of being affected would have improved to a small degree. But the Council would not appreciate this and pass the proposal.

As I have already pointed out in my dissenting note, the appointment of two orderlies, one to the Chairman and the other to the Commissioner, is superflous. Thus on the one hand the council is allowing to blindly swell up the expenditure by increasing the staff and giving higher scales of pay to the subordinates etc.; while on the other hand the rate-payer is being taxed higher and higher with the pretext of low finance. Still when a provision is ~~menaded~~ demanded for the construction of sheds for small-pox and chickan-pox, the Council finds no funds, though we have sufficient funds to provide for the shifting of the office to the ~~rental~~ rented building of the Canara Banking Corporation Ltd., in-spite of the fact that the old Taluk Board was satisfied to hold its office in the present building.

With regard to the lighting arrangements, one can make out from the answers to my interpellations (on 10-2-37) that there is great disparity in the distribution of lights in the streets of this town. At the four corners of the compound of the Bombay Life Assurance Company Buildings alone there are four Petromax lights maintained by this Municipality. Thus more than Rs.250/- per year is being spent for the maintenance

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maintenance of these four lights around one private compound, while many other important roads have very inadequate lightin Still the council does not seem to have a mind to consider ✗ more seriously about the redistribution of the street lights.

The receipts under scavenging tax is Rs.4710/-. But under expenditure for scavenging a sum of Rs.2370/- only is provided in the budget for 1937-38. I am given to understand that the rest of the amount is being utilised for street - sweeping etc. But as per section 81(d) of the Municipalities Act, the scavenging tax is levied to provide for expenses - connected with the removal of rubbish, filth or the carcasses of animals from private premises; and not for street sweeping etc. Though this was pointed out by me the council would not make full provision for scavenging.

Hence this note of dissent.

Yours obedientely,

Sd:- P.Gururaj Achar.
25-2-37.

/ True Copy /

...icipal Office, Udipi,
Dated 28 February 1937.

Commissioner, Udipi Municipality.

Forwarded to the Collector of South Kanara.

2. All the points raised by the Councillor in his not of dissent have been adequately met with by the Council, whil discussing the budget and the council passed it unanimously, with the modifications duly carried out, no one dissenting.

Municipal Office, Udipi,
Dated 4th March 1937.

Sd:- A. Laxminarayana Rao.
4-3-1937.
CHAIRMAN,U.M.C.

/ True Copy /

COMMISSIONER,U.M.

Budget Estimate of the Municipal Council, Udipi,

for 1937-38.

Questionnaires and replies.

Questions.	Answers.
(1) Have the remarks of the heads of Departments mentioned below, been invited. (a) Director of Public Instruction. (b) Director of Public Health. (c) Surgeon General. (d) Sanitary Engineer.	The remarks of the Director of Public Health and Public Instruction have been invited and their remarks are awaited. As no provision is made under Medical Relief and Sanitary Works, the remarks of the Surgeon General and Snitary Engineer have not been invited.
(2) Has the action taken on these remarks been reported.	Action taken will be reported on receipt of the remarks.
(3) Whether full provision has been made for all obligatory charges.	Yes.
(4) Whether full provision has been made for the discharge of all liabilities in respect of loans and other commitments.	Yes.
(5) Has authority been quoted for all Government grants, loans, deviations and contributions for which credit is taken in the budget.	Yes; wherever necessary
(6) Has a statement showing details of contingent allotment been appended to the budget.	As only one year has passed after the first constitution of the municipality it is not possible to work out the average.
(7) Have all marked variations been explained.	Yes.
(8) Has a schedule of establishment been appended.	Yes.
(9) Has a statement of rates of taxes been appended.	Yes.
(10) What portion of the capital expenditure provided in the budget relates to new works and what portion relates to works which have been completed or are in progress.	No expenditure is provided for capital works under General Funds. Under Elementary Education Funds, the whole allotment is for new works.
(11) Whether the opening balance shown in the budget under the general account includes any amount diverted from the ear marked funds and if so, how much.	No. Does not arise.
(12) Whether provision is made in the budget for the transfer of savings due to the provincialisation of Municipal Medical institutions to	There are neither Medical institutions provincialised nor water supply and drainage -

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institutions to the water-supply and) drainage scheme
drainage Funds.) undertaken.

Municipal Office, Udipi,)
)
Dated 17th February 1937.)

COMMISSIONER, U.M.

S.K.

Rates of Taxes.

1. Property Tax for General purposes.

(a) In the case of lands which are not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings - at annas four per half year on every 4000 square feet or a fraction thereof with a minimum of annas four per half year.

(b) In the case of lands used exclusively for agricultural purposes at 15% per half year of the annual Government assessment thereon.

(c) In the case of buildings with its site and other - adjacent premises occupied as an appurtenance thereto and in all cases other than items (a) & (b) above - at 4½% per half year on their respective annual rental value.

2. Scavenging Tax per half year.

(i) In the case of item 1(a) above - at 1/8 of the rate of tax for general purposes specified in item 1 above.

(ii) In the case of item 1(b) above at 3% of the annual Government assessment thereon.

(iii) In all other cases at 1 percent on the annual rental value.

3. Education tax per half year.

(i) In the case of items 1(a) and 1(b) - nil.

(ii) In the case of item 1(c) - at one percent of the annual rental value.

4.Profession tax-

Maximum rates specified in rule 16 of schedule of the Act.

5. Tax on carriages and Animals.

	Half yearly.Tax
(i) For every four wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	10- 0- 0
(ii) For every two wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	4- 0- 0
(iii) For every bicycle or tricycle	1- 8- 0
(iv) For every other vehicle with springs or other appliances acting as springs not being a child's perambulator or go cart.	3- 0- 0
(v) For every elephant	12- 0- 0
(vi) For every horse or mule not under twleve hands	4- 0- 0
(vii) For every camel	6- 0- 0
(viii) For every dog	0- 8- 0
(ix) For every horse or mule under 12 hands ..	1- 0- 0
(x) For every bullock or bull	0- 8- 0
(xi) For every male buffalo	0- 2- 0
(xii) For every ass	0- 8- 0
(xiii) For every pig	0- 4- 0
(xiv) For every goat.	0- 2- 0

P. T. O.

6.Tax on carts.

For every cart kept within the Municipality - 2- 0- 0

Municipal Office, Udipi,)
)
Dated 17th February 1937.) COMMISSIONER,U.M.
S.K.

SCHEDULE OF ESTABLISHMENT.

Serial No.	Authority.	Name of the post.	Name of the incumbent holding the post.	Scale.	Actual pay.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.			1. General Establishment.			
1.	G.O.Ø.No.Ms.4504 L.S.G., dated 14-10-36.	Commissioner.	M.R.Ry.M.Narayana Shenoy.	125-10/2-175	155/-	
2.	G.O.No.4125 L & M., dated 8-10-35.	Manager & Accountant.	K. Raghavendra Kamath.	30-/3/2-45-2½/2-50	36/-	
3.	"	Lower Division clerk.	Sanjiva Karwar.	"	30/-	
4.	"	Lower Division clerk.	Subbanna Bhat.	"	30/-	
5.	G.O.No.3559 L.S.G., dated 12-8-36	Lower Division clerk.	U.B.Ramanatha Rao.	"	30/-	
6.	"	Shroff.	M.S.Imam (Acting)	20-2/2-24-1/2-30	20/-	
7.	G.O.No.4125 L & M., dated 8-10-35.	Peon.	U. Appayya.	12/-	12/-	
8.	"	"	B. Ibrahim.	12/-	12/-	
9.	Memo.No.26704-1A1-L.S.G., dated 31-7-36.	Watcher.	M. Thania.	10/-	10/-	
10.	G.O.No.Ms.193 L.S.G., dated 15-1-37.	Orderly.	Vacant.	10/-	~~40/-~~	180
11.	"	Orderly;	"	10/-	----	
			2. Collection Establishment.			
12.	G.O.No.Ms.797 L & M., dated 27-2-36, as amended by G.O.No.Ms.1775 L.S.G., dated 4-5-36.	Warrant Officer.	K. Gopalkrishna Ballal.	25-3/2-40-2½/2-50	25+4	Cycle allowance.
13.	"	Bill Collector.	K. Sheshappa Shetty.	20-2/2-30.	20/-	
14.	"	"	William Cornaleo.	"	20/-	
15.	"	"	Joseph Pais.	"	20/-	
16.	"	"	U.Umanathacharyar(Acting)	"	20/-	
			3. Engineering Establishment.			
16.	G.O.No.Ms.5300 L.S.G., dated 8-12-36.	Overseer.	M.R.Ry. M. Nagesh Rao.	50-5/2-75.	50/-	Temporary till 30-6-37.
17.	"	Peon.	U. Gopal Ganiga.	12/-	12/-	

P.T.O.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
			4. Lighting.			
19.	Paid from contigencies.	Lamp-lighter.	Aithu Sheregar.	14/-	14/-	
20.	"	"	Diyoga Laslada.	10/-	10/-	
21.	"	"	Sheik Ibrahim.	10/-	10/-	
22.	"	"	Govinda Bhat.	10/-	10/-	
			5. Public Health and Medical Relief.			
23.	Memo No.13952-1E1, E & P.H., dated 18-5-36.	Midwife.	P.Sundari Bai.	25-1-35	25/-	
			6. Public Heath - Vaccination.			
24.	G.O,No.Ms.1116 E & P.H. dated 31-7-36.	Vaccinator.	M. Damodarachari.	25-3/2-40	25/-	
			7. Sanitation.			
25.	G.O.No.357 P.H., dated 5-2-37.	Sanitary Inspector.	M.R.Ry.P.Krishna Rao.	55-5/2-110	110+10	personal allowance.
26.	"	Lorry Driver.	Cherdappa N. Naik.	25-1-35	30/-	
27.	"	Sanitary Maistry.	Thania Sheregara.	Rs.16/-	16/-	
28.	"	Sweepers -13 - each on Rs.12/-		12/-	120/-	
29/-	"	Scavengers - 9 - each on Rs.12/-		12/-	108/-	

Additional staff - provided in the budget. (1) An enhanced scale of pay of Rs.45/-5/2-75 is provided in the budget for the Manager & Accountant, (2) An enhanced scale of pay of Rs.30-3/2-45-2½/2-50 is provided in the budget for the shroff. (3) 4 additional sweepers each on Rs.8/- per month is provided in the budget. The council has sanctioned this staff and the matter is pending with the Government. (4) 1 Additional Maistry on Rs12/- per month and 6 scavenge each on Rs.8/- per month is provided in the budget. The Council has sanctioned this staff and themx matter is pending with the Government.

Elementary Education.

1.	G.O.No.Ms.1601 L.S.G., dated 25-4-36.	Secondary grade.	A. Shanker Rao.	25-2/2-45.	30/-
2.	"	High Ele. grade.	P. Sheenappa Shetty.	20-1/2-24-2/2-30	22/-
3.	"	"	B. Krishnaya.	"	24/-
4.	"	"	P. Vittal Shetty.	"	20/-
5.	"	"	M. G. Saldanha.	"	20/-
6.	"	"	K. Devendra Shenoy,	"	20/-
7.	"	"	P. N. Bheema Rao.	"	20/-
8.	"	"	K. Keshava Kamath.	"	23/-
9.	"	"	U. Ananatharama Rao.	"	30/-
10.	"	"	G. Shamshiddin.	"	24/-
11.	"	"	R. Wilson.	25-1/2-29-2/2-35.	35/-
12.	"	"	[illegible]	"	35/-

P.T.O.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
13.	G.O.No.Ms.1601 L.S.G., dated 25-4-36.	Higher Ele. Grade.	K. Shrimanthi Bai.	25-1/2-29-2/2-35.	28/-	
14.	"	"	P.Md. Hussein.	20-1/2-24-2/2-30.	20/-	
15.	"	"	T. Mahalinga Hegde.	"	20/-	
16.	"	Lower Grade.	K. Srinivasa Kudva.	15-1/2-20.	20/-	
17.	"	"	Ch. Thimappaya.	"	20/-	
18.	"	"	P. Muddu.	"	15/-	
19.	"	"	K. Krishnaraya.	"	19/-	
20.	"	"	K. M. Ismail.	"	20/-	
21.	"	"	Carmine D' Souza.	20-1/2-25.	25/-	
22.	"	"	J. Vedamuthu.	"	22/-	
23.	"	"	K. Devi Bai.	"	22/-	
24.	"	"	U. Nagamma.	"	22/-	

Additional Staff - proposed:- Provision for two higher elementary grade women teachers has been made in the budget estimate for 1937-38. 20-1/2-24-2/2-30.

Municipal Office, Udipi,
Dated 18th February '37.
S.K.

COMMISSIONER, U.M.

REVISED ESTIMATE FOR 1936-37 AND BUDGET ESTIMATE FOR 1937-38.

Explanatory Memorandum.

Receipt - Ordinary.

Property Tax - The receipt under property tax is worked out as follows both for the current and budget years. Owing to the late valuation of lands and buildings and consequent dela in the issue of demand notices for the three half years ending 31-3-36, 30-9-36 and 31-3-37, it is estimated that the collections under this head of account may not exceed 75% of demand under revised estimate. During the budget year however it is expected that 90% of the arrears and 85% of the current demands would be realised. The percentage of collections expected is nevertheless far below the percentage of collections in other municipalities; but owing to the fact that the taxes are introduced for the first time a moderate percentage of collection is expected and taken into account.

2. Compared with the expected income for 1936-37 as the revised estimate falls short by about Rs.10110. This big fall of revenue under property tax may be due to the fact that the budget for 1936-37 was framed on the basis of figures and materi collected by the investigating officer while the revised estimat is now prepared on actual materials available.

The house tax ~~before~~ for general purposes before revision was Rs.30720 excluding the tax on government buildings and agricultural lands. There has been a big drop of Rs.13730 under this item after the disposal of revision petitions. On appeals a further reduction of Rs.1440 was granted. Thus the demand - after allowing for remissions on revision petitions and appeals is reduced Rs.15550 per annum. A drop in similar proportion will be observed under scavenging tax owing to the same reasons.

Revisied Estimate.

~~House Tax~~	Half year ending	Demand	Collection	Balance.
House tax	31-3-36	8500	6380	2120
	1936-37	15550	11660	3890
Tax on agri-	31-3-36	930	700	230
cultural lands.	1936-37	1860	1390.	470
Tax on vacant lands.	1936-37	1000	750	250
	Total	27840	20880	6960

The net demand after deducting the reductions given on appeals is taken for 1936-37. Hence the differnece between the demand for the half year ending 31-3-1936 and half yearly demand for 1936-37.

Budget Estimate.

		Demand	Collection	Balance.
Arrears.		6960	6260	700
Current for 1937-38				
House tax -	15550			
Tax on agri- cultural - lands.	1860	18750	15940	2810
Tax on vacant lands.	1340			
	18750	25710	22200	3510

Under vacant lands, the demand for 1937-38 is more than that shown for 1936-37. This is due to the notification in respect of the levy of tax on this class of property having come into force only from 1-7-36.

Profession Tax - The expected receipts are as follows:-

Revised.

	Demand	Collection	Balance.
Arrears of 1935-36	326-8-0	300-0-0	26-8-0
1936-37	1630-0-0	1230-0-0	400-0-0
	1956-8-0	1530-0-0	426-8-0

Budget.

Arrears of 1936-37	426-8-0		
Current-1937-38/I	850-0-0	390-0-0	36-8-0
1937-38/II	850-0-0	750-0-0	100-0-0
	2126-8-0	660-0-0	190-0-0
		1800-0-0	326-8-0

During the current year about 75% of the demand is taken as receipts.

Entertainment Tax - During the current year though it was estimated that an income of Rs.100/- would be realised, the actual realisations has been about Rs.20/-. There are also no prospects of increase in the income from this source. In the budget estimate also a like sum viz.Rs.20/- has been taken credit.

Warrant and Distraint fees:- The figures shown in the revised estimate and budget estimate are based on actuals.

Fees, fines and forfeitures:- The compensation payable for 1936-37 in respect of the magisterial fines collected furing the months of 1935-36 is estimated at Rs.30/- and that payable in 1937-38 in respect of magisterial fines collected during 1936-37 is estimated at Rs.100/-.

Deduct refunds.

Revised:- The appeal Committee has sanctioned refunds to the extent of Rs.720/- In G.O.No.Ms.287 dated 21st January 1937, the Government have ordered that a reasonable sum may be refunded on the analogy of section 90(1)(b) of the Act. Hence 1/6 of the net demand under property tax is provided for giving refunds. The provision consists of the following:-

1/6 of Rs.7775	1296
Refunds sanctioned on appeals.	720
Profession tax	164
Total	2180
1/6 of Agricultural land tax.	160
	2340-

Budget:- A round sum of Rs.600/- is provided for grant of vacancy remission and refunds of profession tax during the budget year.

II - Management - Sundry Receipts:- The receipts under this head of account both under revised estimate for 1936-37 and budget estimate for 1937-38 represents the sale of proceeds of dealwood boxes, Municipal Electoral rolls, service registers Etc.

III - Communications - Income from Motor License fees:- The income shown under this head of account for 1936-37(revised) is based on the motor vehicles hitherto licensed. A moderate sum of Rs.1200/- is expected to be collected during the budget year from this source.

Tax on Carriages and Animals.:- The increase in the receipts under this head of account is due to the issue of notification in July 36 bringing all taxable animals under taxation and left out in the original notification. The figures are worked out as follows:-

Revised:-

	Demand	Collection	Balance.
Arrears of 1935-36	351-8-0	280-0-0	71-8-0
~~Arrears of~~ 1936-37/I	660-8-0	620-0-0	40-8-0

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~~Arrears of~~ 1936-37/II	725-12-0	400-0-0	325-12-0
	1737-12-0	1300-0-0	437-12-0
	or		or
	1740-0-0		440- 0-0

Budget:-

Arrears of 1936-37	440-0-0	400-0-0	40-0-0
1937-38 ..	1400-0-0	850-0-0	550-0-0
	1840-0-0	1250-0-0	590-0-0

Tax on Carts:- The income from this source is based on the number of carts booked in the tax registers after allowing ~~in the xxxxxxxxxxxxx~~ a reasonable amount to fall in arrears both - during the current and budget years.

Numbering Fee:- No remarks. More or less on actuals.

Rest Houses - Fees and other receipts:- The Municipal Council has resolved to take over the management of the rest - houses from the District Board and the matter is under correspondance with the Inspector of Local Boards. The fee and other - receipts under rest houses is estimated at Rs.360/- per annum.

Lighting:- The income shown under revised estimate represents the subscription and donations given by the public for putting up more lights or replacing the old ones.

Under the budget year a sum of Rs.20/- is expected to be realised by the sale of unserviceable lighting articles and tools.

Vaccination fees:- No remarks.

Scavenging Tax:- There has been a similar fall in the estimated receipts under this head of account owing to the same reasons stated under property tax for general purposes. The receipts are estimated under the same principles as that of property tax. The figures are arrived at as follows:-

Revised:-	Demand	Collection	Balance.
House tax - 1935-36/II	1890	1420	470
1936-37	3450	2590	860
Tax on agricultural - lands. 1935-36/II	186		
1936-37	372		
	458	344	114
Tax on vacant lands. 1936-37	125	94	31
1/8 of 1000			
Total	5923	4448	~~1475~~ 1475
		or	
	5920	4450	1470

Budget:-

Arrears of 1936-37	1470	1323	147
1937-38			
3450			
372			
~~168~~ 168			
3990	3990	3392	598
	5460	4715	745
	or	4710	or 750

The provision for refunds consists of the following items:-

Revised:-

Refunds sanctioned on appeals -	Rs.	160
1/6 of 1725 -	Rs.	288
1/6 of 186 -	Rs.	61
		509 or Rs.510

A round sum of Rs.200 is provided for granting vacancy remissions during the budget year.

Fairs & Festivals - Endowments and Contributions:- The expected receipts under revised estimate consists of the following items:-

Contribution for the year 1935-36 realised in 1936-37.		Rs. 395
Contributions for 1936-37	-	Rs. 145
	Total	Rs. 540

During the budget year the Paryayam festival will be held in January 1938. For carrying out the usual temporary sanitary arrangements, a sum of Rs.800/- has been provided under expenditure side. 50% of this amount has been taken credit, the rate fixed in G.O.No.400 P.H., dated 7-2-36.

Remunerative Enterprises:- Markets -

Revised:- Of the market fees of Rs.1530/- shown in the budget for 1936-37, a sum of Rs.450/- represents the contribution received from the District Board on account of 5/12 of the income derived by them for 1935-36. These figures are shown separately in the revised estimate for 1936-37.

During the budget year a sum of Rs.1090 is expected to be received.

Cartstand fees:- The constribution paid by the District Beard in respect of the realisations in 1935-36 from this source has been shown separately in the revised estimate for 1936-37.

The income for 1937-38 from cartstands is expected to be Rs.300/-.

Land Development - Rent of lands:- The provision represents the fees levied for bunks kept on road margins. The increase under revised estimate is due to the collection of arrears of 1935-36.

Ground rent:- The receipt under this head of account represents the excess over the agricultural assessment on sites within the Municipality assigned and charged at ground rent rates vide G.O.No.2122 L & M., dated 3-11-22. The actual amount credited in 1936-37 has been shown in the revised estimate. This is only 2/3 of the amount payable for the fasli ~~during~~ ending 30-6-36.

In the budget year a sum of Rs.360/- is expected to be credited.

License fees:- Under Act II of 1888 - No remarks.

Other license Fees:- The ~~increase~~ increase under revised estimate is due to the realisation of arrears of 1935-36 in in the current year. The provision made under refunds represents the contribution payable to District Board for 1935-36 i.e., 7/12 of the demand for that year.

During the budget year a sum of Rs.1560 is expected to be collected as license fees from all sources.

EXPENDUTRE.

1. General Establishment - Salaries & allowances:-

Revised estimate:-

The provision consists of the following items:-

Expenditure up to 31-1-37	-	Rs. 2980- 4-0
Amount required for two months-		
Commission --	Rs. 155-0-0	
Contribution towards leave salary.	Rs. 19-6-0	
Accountant -	Rs. 36-0-0	
3 Lower Division clerks on Rs.30/- each --	Rs. 90-0-0	

P.T.O.

1 Shroof on Rs.20/- —	20-0-0	
2 peons on Rs.12/- each	24-0-0	
1 watcher on Rs.10/- per mohth.	10-0-0	
	354-6-0	708-12-0
Pay of 2 orderlies for 1 month at Rs.10/- each.		20- 0-0
Contribution towards leave allowance of the Special Officer from 28-3-36 to 31-8-36 and his transit pay from 28-3-36 to 3-4-36.		73-10-0
Pay of the temporary clerk for 1 month and 12 days at Rs. 20 per month.		27-12-0
		3810- 6-0
Addxkiax provision made for leave allowance for one clerk. Total —		30- 0-0
		3840- 6-0
		or
		3840- 0-0

Budget:-

In budget estimate the following provision is made for general establishment.

Salary and allowances.

		Actual per month.
(1)	One Commissioner on a scale of pay of Rs.125-10/2-175.	155- 0- 0
(2)	One Manager & Accountant on a scale of pay of Rs.45-5/2-75.	45- 0- 0
(3)	3 Lower division clerks on a scale of pay of Rs.30-3/2-45-2½/2-50.	90- 0- 0
(4)	1 Shroff on a scale of pay of Rs.30-3/2-45-2½-50.	30- 0- 0
(5)	2 peons each on Rs.12/- per month —	24- 0- 0
(6)	2 orderlies each on Rs.10/- per month —	20- 0- 0
(7)	One watcher on Rs.10/- per month —	10- 0- 0
		374- 0- 0
	Add leave allowance of the Commissioner at Rs.19-6-0 per month	19- 6- 0
	Conveyance allowance at Rs.15/- per month	15- 0- 0
		408- 6- 0
	Total for one year — —	4900- 8- 0
	Add 5% leave allowance for items 2, 3 and 4 — —	100- 0- 0
	Add increment on behalf of one of the clerks for 3 months at Rs.3/- per month. — —	9- 0- 0
	Total —	5009- 8- 0
		or
		5010- 0- 0

Contribution ~~kwa~~ to Provident Fund:- Provision is made for payment of the contribution to provident fund on behalf of the Commissioner and the Manager under revised estimate and budget estimate.

The provision shown in the revised estimate under "Contribution to pension" represents the amount of pensionary contribution paid on behalf of Mr. S. U. Krishna Naik, for the period he was the Special Officer and Commissioner of this Municipality.

In G.O.No.4125 L & M., dated 8-10-35, the scale of pay of of the Accountant and that of the other clerks was fixed as 30-3/2-45-2½/2-50. The designation of the Accountant has since been changed by the council as Manager and Accountant and it is but proper and reasonable that his scale of pay should more than the rest of the members of the staff. Hence a scale of Rs.45-5/2-75 is proposed in the budget estimate. Incidentally it may be men-

mentioned that by the suggested change the power of appointment will be transferred from the Commissioner to the Committee, ~~xhx~~ i. The Shroff who is on a par with clerk (except in pay) and wh has besides furnished security has to be given the pay of a clerk Hence the scale of 30-3/2-45-2½-50 is provided for him.

2. Collection Establishment - Salary & Allowances.

The provision under revised estimate consists of the following items:-

Expenditure till 31-1-37 including amounts with-held.	Rs. 1003- 0- 0
Amount required for two months for the payment of the salries of 1 warrant Officer and 4 Bill Collectors at Rs.109 per month.	Rs. 218- 0- 0
Pay etc., payable to K. Govindaraya Kamath.	Rs. 27- 0- 0
Pay of one additional bill collector for collecting profession tax.	Rs. 20- 0- 0
	1268- 3- 0
	or
	Rs. 1270- 0- 0

It is considered necessary that for the speedy collection of taxes before 31-3-37 one more additional temporary bill collector should be appointed for 1 month till 31-3-37.

Budget:-

The provision of Rs.1400/- under this head of account for the budget year consists of the following items:-

	Actual.
1. Warrant Officer on a scale of pay of Rs.25-3/2-40-2½/2-45	25- 0- 0
His cycle allowance at Rs.4/- per month	4- 0- 0
2. Four Bill collectors each on a scale of pay of Rs.20-2/2-30.	80- 0- 0
Total	109- 0- 0
Total of the year	1308- 0- 0
Provision for leave allowance at 5%	66- 0- 0
Provision for 1 additional Bill Collector to be working in March 37)	20- 0- 0
Total	1394- 0- 0
	or
	Rs. 1400- 0- 0

Of the total salary payable to the collection staff, it is proposed to take a sum of Rs 310/- for the current year and Rs.350/- for the budget year as abatement of receipts under "Scavening Tax" and "Education Tax" the collection of which will be made by the same staff. The net allotment under this head will therefore be Rs.1060/- under revised estimate and Rs.1050 under budget estimate.

Excluding pay etc., of the Commissioner the cost on establishment (general and collection) will be as follows:-

Revised - General Establishment - gross	3840
Deduct pay etc., payable & drawn by the Commissener	1610
Net	2230
Add salary etc., of collection establishment.	960
	3190
Budget - General Establishment -	5010
Net - collection establishment	1050
Total	6060
Deduct pay etc., of the Commissioner at Rs.155-0-0 + 19-6-0 + 15-0-0= 189-6-0	2280
Net	3780

The limit of 10% prescribed by Government will be exceeded by Rs.300/- in the budget estimate based on the gross receipts for the year. But as the municipality has not been in existence for 3 years, it is doubtful if 10% limit would apply, as the average of 3 years income cannot be worked out. Any how the expenditure is only on very essential establishment

Contingencies:-

	Revised-	Budget.
Postage ---	160	160
Stationery ---	160	160
Printing ---	650	560
Other items ---	700	550

There has been an increase in the provision made under "Printing" and "Other items" both in the revised and budget estimates. The increase is due to the cost of municipal and Government Press forms debited to this head in addition to the printing charges of proceedings of the council and other standard forms. The increase under "Other items" is due to the payment of section writers wages viz. Rs.175/- which was not anticipated when the budget was framed. A sum of Rs.108/- has been also provided for payment to Government of Election expenses for 1936-37. In the budget year provision has been made for the payment of Election expenses and wages of section writers besides usual petty and unforeseen office expenses.

Travelling allowance of Establishment:- The provision under revised estimate represents the Travelling Allowance drawn by the Special Officer, Mr. H. H. Schamnad for the period from January to 3rd April 1936, the transfer of Travelling allowance drawn by subsequent special Officer and the Commissioner of the Municipality.

In the budget for 1937-38 a sum of Rs.100/- has been provided for the payment of transfer travelling allowance to the Commissioner if there happens to be any change in the personnel of the post.

Repairs to buildings:- No remarks.

Interest on and repayment of debt:- In the revised estimate for 1936-37 and in the budget estimate for 1937-38, a sum of Rs.4430/- has been allotted for the repayment of the loan advanced by Government in G.O.No.4300 Ms., dated 24-10-35. The amount of instalment has been fixed by Government in the said G.O.

II - Communications.

Engineering Establishments:- (ii) Others - Salaries and allowances.

The Government in G.O.No.1, 5300 L.S.G., dated 8-12-36 have sanctioned the continuance of the temporary post of the Overseer and his pay till 30-6-37. Though the posts have been temporarily sanctioned by Government, the Council in its resolution No.26/26-10-36, has sanctioned the posts permanently. Hence full provision has been made for their salary in the budget estimate for 1937-38.

Revised:-

Expenditure up to 31-1-37. ---		435-4-0.
Amount required for 2 months at Rs.62/- per month.		124-0-0
		559-4-0 or

Budget

Pay of the Overseer at Rs.50/- per month.		50-0-0
Cycle allowance	—	4-0-0
Pay of the peon	—	2-0-0
	Total	66-0-0
Total for the year	--	792-0-0

Add leave allowance at 5% of the pay of the Overseer -- --	30- 0- 0
Total	822- 0- 0
	or
Rs.	820- 0- 0

Contingencies:- A round sum of Rs.20/- has been provided under contingencies both for the current and budget years.

3. Roads - (2) Second class roads:- For the maintenance of 6 miles of second class roads the Municipality has already spent a sum of Rs.3090 in current year. These are bills to the extent of Rs.1070 pending payment to the contractors and the District Board. Hence a total allotment of Rs.4160 has been provided for in revised estimate.

In the budget year however a sum of Rs.4000/- has been provided for the maintenance of second class roads.

Other roads:- Revised:-

Expenditure up to date Rs. --	914-9-0
Amount of bills pending payment	383-7-0
Total --	1298-0-0
	or
	1300-0-0

The decrease in the expenditure when compared with the budget allotment for 1936-37 is due to the fact that more money had to be spent on II class roads. The contractor of other roads was also not able to work the full estimate. Hence the expenditure was less.

In the budget year a sum of Rs.2500 has been provided for the following works:-

Usual allotment for the maintenance of 9 miles - other roads.	1500
For the improvement of lanes. --	500
For the construction of the culvert at the junction of Maruthiveethika road and Bobbarya lane -- --	200
Additional allotment for mettalling the important roads. Total --	300
	2500

Charges for numbering carriage and carts:- A sum of Rs.60/- has been allotted in the revised and budget estimates for getting the badges for cycles and dogs and also towards the cost of paint for numbering carriages and carts.

Rest Houses:- On Municipal council resolution No.17 dated 23-11-36, the council has resolved to take over the management of Travellers Bungalows and the matter is under correspondance with the Inspector of Local Board. It is expected that orders would be passed shortly. Hence provision is made in the budget for 1937-38 for their maintenance.

Pay of 2 watchers at Rs.8/- each --	192
Repairs to buildings (pre and post monsoon repairs) -- Total --	168
	360

Tools and Plant:- A round sum of Rs.300/- has been provided for in the budget for the purchase of road rollers and other tools, such as pickaxes, mammoties, baskets, etc., required for road repair works to be done departmentally.

Lighting:- Revised:- The provision consists of the following:-

Expenditure till 31-1-37 --	1912-6-6
Add amount required for two months:-	
Pay of lamp lighters --	44
Maintenance of ordinary Kerosine lights.	25
Maintenance of Petromax lights	112

Unforeseen — 4		
285	Rs.	570-0-0
For fixing up the 14 extra lights and shifting the 3 lights at Rs.30/- each --		510-0-0
Lighting charges of the 17 ordinary lights for 2 months.		30-0-0
Any other unforeseen expenditure		180-0-0
		3202-6-0 or 3200-0-0

Budget:-
The provision under budget estimate consists of the following items:-

	Monthly cost.
Pay of 4 lamp lighters at Rs.14, 10, 10 and 10 each.	44-0-0
Maintenance of 70 ordinary lights at -12-0 per month each	52-8-0
Maintenance of 29 petromax lights at Rs.4-8-0 per month each	130-8-0
Wear and tear including replacement of old lights.	28-0-0
Maintenance of 2 more lights promised to be gifted by (i) A.B.- Krishnaraj and (ii) Dr. S.R.Pai.	9-0-0
Total —	264-0-0
Annual cost. — — —	3168-0-0 or 3200

With a view to keep the same allotment as that of the current year a sum of Rs.3200/- has been provided for in the budget for 1937-38.

Public Health - Medical Relief - Midwife - Salaries and allowances:- Revised:- The allotment consists of as follows:-

Expenditure up to 31-1-37 --	Rs.	166-3-0
Amount required for 2 months at Rs.29/- per month.	Rs.	58-0-0
Total		224-3-0 or 230-0-0
Contribution to provident fund		10-0-0

Budget:-

Salary of the midwife on a pay of Rs.29/- per month in the scale of 25-1/2-35. --		348-0-0
Leave salary at 5% — —		17-0-0
Total —		265-0-0 or 370-0-0
Contribution to provident fund.		21-12-0 or 20-0-0

Contingencies - Revised - Rs.80/-

A sum of Rs.78-15-0 has already been spent for the purchase of registers, forms and midwifery kit articles. Hence an allotment of Rs.80/- has been made in the revised estimate

Budget:- A sum of Rs.50/- has been allotted in the budget for supply of some medicines disinfectants etc., for the use of the midwifery.

2. Preventive medicine :- (1) Municipal Health Staff - Travelling Allowace:- There being no municipal Health Officer, the District Health Officer will be required to pay visits to the Municipality at least 4 times a year and make suggestions for improvement of the public health and sanitation of the town. Hence a provision of Rs.50/- in the revised estimate and Rs.100/- in the budget estimate has been made for payment of his Travelling Allowace.

Propaganda:- The allotment made in the current year's budget for the purchase of a magic latern could not be spent

could not be spent as the ~~fixed provision of the~~ financial position of the municipality was uncertain owing to the reductions given in property tax. No provision is therefore made in the revised estimate. The supply of a magic latern to the Sanitary Inspector is however a desideratum and necessary provision is made for its purchase in the budget estimate for 1937-38.

Contingencies:- The provision made under this head both in the revisied and budget estimates is for the xpenses connected with the purchase of charts, propaganda leaflets and also for meeting any unforseen items of expenditure.

Epidemic and Endemic diseases:- Small-pox - staff - salaries and allowances:-

The Government has sanctioned the post of a II vaccinator on a scale of pay of Rs.25-3/2-40. He is at present doing the duties of the Registrar of births and deaths also. The provision under revised and budget estimates was worked out as follows:-

Revised:- Expenditure up to 31-1-37 - 119-6-0
Amount required for two months 50-0-0

Total - 169-6-0 or 170/-

Budget:-

Pay of the Vaccinator at Rs.25/- per month. } 300-0-0
5% leave allowance — 15-0-0

Total — 315-0-0 or Rs.320/-

Plage, Cholera and Malaria:- Udipi is no doubt immune from these epidemics for the last one decade or so. But it is incumbent on Municipalities to make sufficient provision in the budget for meeting emergencies. Hence a nominal sum of Rs.50 or 100/- has been provided under these heads both - under revised and budget estimates.

Other diseases:- The amount provided in the revised estimate represents the payment of any antirabic treatment - charges of indigent patients that might have been treated during the course of this year. The municipality will have to pay the amount when a bill is received. Hence the provision.

In the budget however an aditional sum of Rs.150/- has been provided for the construction of a lethal chamber.

Under charges for destruction of dogs provision is also made for the purchase of poison gas tubes for killing stray dogs

3. Sanitation - (i) Public Conservancy - Sanitary Inspector
The provision under this head under revised estimate is worked out as follows:-

Expenditure up to 31-1-37 - Rs.1280
Amount required for 2 months at Rs.110+10+4 — — Total } Rs. 248

1528 or 1530

Contribution to Provident Fund Rs. 98-8-0 or 100/-

Budget:-

Monthly pay — Rs.110
Personal pay — Rs. 10
Conveyance allowace 4
Rs. 124 Yearly Rs. 1488
Add 5% leave allowance Rs. 74

1562 or Rs.1570

Contribution to Provident Fund — Rs. 93 or Rs. 90

Other Salaries and Allowances:-

Revised:-

Expenditure up to 31-1-37 — Rs. 1969-8-0
Amount required for 2 months -
1 Lorry driver - 31-0-0
1 Maistry - 16-0-0
~~13 Sweepers~~
~~Rs.12/-~~.

13 Sweepers on Rs.12 each per month.	156-0-0		
	203-0-0	406- 0- 0	
Toal Rs. -- --			--2375- 8- 0
			or
			Rs.2380- 0- 0
Contribution for Provident Fund --			Rs. 30- 0- 0

Budget:-

The provision consists of the following items:-

Lorry driver 1 --		Rs. 31- 0- 0
1 Maistry -- --		Rs. 16- 0- 0
13 Sweeprs on Rs.12 each per month -- --		Rs.156- 0- 0
4 sweepers (additonal) on Rs.8/- each per month.		32- 0- 0
Total per month --		Rs.235- 0- 0
Total per year --		Rs.2820- 0- 0
Add increments of the Lorry Driver.	2- 0- 0	
	2822- 0- 0	
	or	
	2820- 0- 0	
Add leave allowance of the lorry driver	20- 0- 0	
Total --	2840- 0- 0	

Contribution to provident fund 30- 0- 0

Contingencies:- Revised:- The allotment consists of the following items:-

Expenditure till 31-3-37	Rs.	966-1-6
Amount required for running the lorry for 2 months at Rs.125-0-0 per month.		250-0-0
Bills pending for payement -		
Cost of 2 tyres & tubes -		213-10-0
Accessories purchased. -		11-0- 0
Reparis to dust bins. --		20-0-0
Cost of brake fluid --		3-8-0
Duex to Shnker Vittal Motor Co.		40-0-0
Cost of 12 dustnins -		36-0-0
Repairs to rubbish carts. -		11-0-0
Reparis to night-soil carts-		2-0-0
Unforseen expenditure on account of lorry.		80-0-0
Total -		1638-3-6 or Rs.1640-0-0

In the budget for 1937-38 allotment is made for the following items under this head:-

Payment of provincial tax for 6 months.	55-0-0
Cost of overhauling the lorry	150-0-0
Cost of one more pair of tyres and tubes.	210-0-0
Cost of a rubbish cart --	160-0-0
Spades 4 -- --	8-0-0
Baskets 50 -- --	12-0-0
Dustbins - 24 at Rs.8 each.--	192-0-0
Cost of running the lorry at Rs.125/- per month.	750-0-0
Unforseen - such as purchase of accessories for the lorry and engine, repairs to dust bins etc.	100-0-0
Total -	1637-0-0 or Rs.1640-0-0

Private Scavenging - Salaries and allowances:- The provision under revised estimate was worked out as follows:-

Expenditure till 31-1-37 — Rs.1059-9-0
Amount required for 2 months for payment of salaries of 9 scavengers at Rs.12/- each per month. 216-0-0
Total — 1275-9-0 or 1280-0-0

Budget provision for 1938-38 consists of the followsing items:-

Salary of 1 maistry at Rs.12/- per month. — — 144-0-0
Salary of 9 scavengers at Rs.12each per month — — 1296-0-0
Salary of 6 additional scavengers at Rs.8/- each per month. 576-0-0
Total 2016-0-0 or 2020/-

Contingencies:- Revised for 1936-37:

Expenditure up to date Rs. 118-8-0
Cost of 12 buckets already sanctioned. — 18-0-0
Scapers etc., required. 14-0-0
Rs. 150-8-0 or Rs.150/-

Budget for 1937-38 - Provision is made under contingencies for the following items of expenditure:-

New nightsoil drums for replacing the old ones at Rs.46-0-0 each. 92-0-0
~~Two more nightsoil carts with~~ Two more night-soil carts with rubber tyre wheels at Rs.72-8-0 each. 145-0-0
Buckets - 4 dozen. — 72-0-0
Scapers - 4 dozen — 24-0-0
Spades, pickaxes for use at the trenching ground. — 18-0-0
Total 351-0-0 or 350-0-0

The night soil drums corrodes owing to the frequent use and requires to be replaced every year. Hence provision is made. With the increase of the staff and consequent extension of soavenging service it will be found necessary that two more nightsoil carts will be necessary for use of the scavengers. Hence the provisions for their purchase.

(iv) Fairs and Festivals:- The provision under the revised estimate is more. The reason is that the amount of the bills for the cost of Special Snitary arrangements carried out during the Paryaya festival in 1936 were paid during the year 1936-37. The cost of Sanitary arrangements during the Makarasankramana festival of this year were also paid during the current year. Hence the increase. The allotment consists of the foolwoing items:-

Expenditure incurred till 31-1-37 - 985-2-9
Amount required for payment subsequent to that date. 91-0-0
Total — 1076-2-9 or Rs,1080/-

A moiety of this amount has been taken credit under receipt side as contribution.

In the budget year the most important festival of the Paryaya will be celebrated. An usual allotment of Rs.800/- has been made in the budget towards the cost of temporary sanitary arrangements. A sum of Rs.400 has been taken credit on the receipt side of the budget as contribution from the mutt authorities in charge of Sri Krishna Temple.

(4) Births and deaths:- Contingencies:- The provision made under this head both under revised and budget estimates is required to meet the cost of burial and burning charges of destitutes and for the cost of books, forms etc., required by the

the registrar of births and deaths.

(5) Maternity and Child welfare:- Contingencies:- A small sum of Rs.100/- has been provided in the budget for the purchase of a hose for the municipal fire engine which now in the custody of the police station. The engine also requires some repairs. Hence the provision.

(5) Maternity and Child welfare:- Contingencies:- In the budget year a sum of Rs.40/- has been provided for the expenses connected with the celebration of National Health and Baby Week.

(6) Fire protection - Contingencies:- A small sum of Rs.100/- has been provided in the budget for the purchase of a hose for the municipal fire engine which is now in the custody of the police station. The engine also requires some repairs. Hence the provision.

(7) Water supply and drainage:- A sum of Rs.100/- has been provided in the budget for 1937-38 under this head for removal of silt and shrub growth from the public wells vested in the municipality.

V. Remunerative Enterprises - (1) Markets - Contingencies:- The provision both under revised and budget estimate is required to meet the cost of printing and publication of market sale notifications and payments of land revenue on market sites.

Repairs to buildings:- A sum of Rs.60/- has been provided in the budget for putting up a compound wall to the fish market at Udipi.

2. Carystands - Contingencies:- To meet emergencies a petty sum of Rs.2-7- has been provided for in the budget for 1937-38 under this head.

Repairs to buildings:- A sum of Rs.30/- has been provided in the budget estimate for improving the Jatkastand, the sanitary condition of which at present is far from satisfactory.

5. Land development - Town survey:- The Government in G.O.No.5483 Ms., dated 17-12-36 have directed that necessary provision should be made in the budget for the survey of the town according to town survey rules. Hence provision is made. The allotment mf consists of the following:-

The cost of town survey as estimated by the Revenue Board. ---	6321-0-0
Unforseen contingencies ---	50-0-0
Total ---	6371-0-0

7. Other Remunerative Enterprises:- A round sum of Rs.100/- has been provided for in the budget for improving and levelling the Ajjarkadu maidan. The maidan has been improved this year at a cost of Rs.100/-. Hence the allotment under revised estimate

CAPITAL.

I - Management - Revised:- The cost of furniture and other articles purchased for office use in 1935-36 was paid during the current year. The provision consists of the following items:-

Expenditure up to date -	764-13-0
Amount required for payment to Messrs. Allied Trading Co.	380-0-0
Cost of 1 Almyrah ---	25-0-0
Cost of one punkah. ---	18-0-0
Total ---	1187-13-0 or 1190-0-0

Elementary Education Account - Receipts -

Education Tax:- Under Education Tax only 75% of the total demand viz.Rs.1728 is expected to be collected during the current year. Hence the provision under the revised estimate

estimate is worked out at (Rs. $\frac{1728 \times 3}{4}$ = $\frac{5184}{4}$ =) 1296 or Rs. 1290.

During the budget year the income is estimated as follows:-

90% of the arrears viz; Rs. 438 = 394.2 or Rs.394 85% of the current demand) ivz. Rs. 3456.) — —	Rs.2938
	3332
	or
	Rs. 3330

School fees:- Based on the receipts so far realised. During the budget year no receipts from this source are expected as the council has resolved to abolish the levy of school fees from 1-1-37 as it was expected that order of Government would be received by that time. The matter is still pending with Government and pending orders the fee is collected.

Contribution:- The contributions of Rs.200/- shown under revised estimate represents the expected realisation from the District Board of the leave salary of elementary school teachers who went on leave.

Contribution from General Funds:- (a) For the payment of temporary allowance of Rs.4/- (3580).

This represents the contribution from the District Board expected on account of the temporary allowance grant it receives from Government on account of the elementary school teachers now transferred to the municipality. Hence provision is made for the revised and budget years.

(b) For other purposes:-

Consistently with the funds available under general resources, the municipality will be able to make a contribution of Rs.7500/- during the current year, and Rs.2500/- under the budget year. Any more contribution to elementary education funds will seriously effect the general budget.

Expenditure:-

The Government in G.O.No. 1607 L.S.G., dated 25-4-36 have directed that the 6 elementary schools within the municipality shall be transferred to the municipal council from the District Board. The G.O. is silent on the point as to the date from which the schools should be transferrred. The President, District Board, however has taken a unilateral decision and transferred the schools by his proceedings dated 29-4-36 with effect from 1-11-35. The salary of the teachers for November and December 35 has however been paid by the District Board and from January 36 till the end of may 36 which also ought to have been paid by the District Board, has been paid from the municipal funds obviously due to a mistake. This is certainly not a charge on the municipal funds. A reference to Government has been made to direct the District Board to reimburse the municipality with the amount spent on elementary education for the said period.

Salaries and allowances of masters:- Revised:- The expenditure provided for in the revised estimate is worked as follows:-

Expenditure up to date -- Rs. 6226-14-0		
Amount required for expenditure for two months -		
Udipi Main school -- 175		
Udipi North school -- 132		
Udipi Hindustani " -- 44		
Hailu Hindustani " 20		
Udipi South Girls -- 106		
Kinnimulky Girls -- 82		
559 X 2		
1118		
Less 6¼% cut -- 69-14-0		
1048-2-0	1048-2-0	
Leave allowance payable --	200-0-0	
	7475-0-0 or Rs.7480-0-0	

Budget:-

The provision consists of the following items:-

Monthly salary of elementary school teachers as per schedule of establishment. Per annum —	559-0-0 X 12	6708-0-0
Head master allowances at Rs.3/-, 2½,2 in case of V,IV and III standard schools - Rs.15 X 11		165-0-0
Incfements of elementary school teachers from 1-4-37. 24 X 11 — —		264-0-0
2 Additional teachers for 9 months from 1-6-37 on Rs.25/- each per month.		450-0-0
		7587-0-0 or Rs.7590-0-0

Revised:-

Contribution to provident fund at 1/16 of Rs.7480 — —	470-0-0

Budget:-

Contribution to provident fund at 1/16 of Rs.7590 — —	470-0-0

Provision is made for the removal of cut from 1-4-37 and for payment of duty allowance to Headmasters from 1-4-37.

House rent - Revised:-

Expenditure up to 31-1-37		— 513-0-0
House rent payable for 2 months at Rs.38-8-0 per month		— 77-0-0
House rent of Udipi South Girls school with held —		— 72-0-0
Total	Rs.	662-0-0 or 660-0-0

Budget:-

Monthly house rent payable	Rs.	38-8-0
Amount required for a year	Rs.	462-0-0 or Rs. 460-0-0

Contingencies - Other items - Revised for 1936-37:-

Expenditure up to date —	Rs.	90-8-0
Amount of Fixed Contingencies required for two months at Rs.7-8-0 per month. —	Rs.	15-0-0
Amount payable to the Head Master of Bailur Hindustani school.		0-12-0
Cost of Forms etc., for supply to schools. — —		30-0-0
Total —		136-4-0 or Rs.140-0-0

Budget for 1937-38:- The provision is made as follows:-

For payment of fixed contignecies at Rs.7-8-0 per month —	90-0-0
Cost of forms etc., —	30-0-0
	120-0-0

Equipment:- In the revised estimate under furniture a sum of Rs.170/- has been provided for the supply of furniture to all schools. It is needless to say the schools are ill equipped. In the budget for 1937-38 under several heads a total sum of Rs.150/- has been provided for repairing the existing furniture, library books, charts etc., of the schools.

Repairs to buildings:- The provision under revised estimate represents the cost of monsoon repairs to the Udipi Main school and urgent reparis to the roof of the Hindustani school. In the budget for 1937-38 in addition to the usual monsoon repairs the school buildings, an additional sum of Rs.200/- has been provided for for substantial repairs to the Municipal Hindustani

Hindustani school at Udipi. The necessity for such ~~such~~ improvements has been reported to the council which adjourned the matter for consideration with the budget.

Capital - 1-Land and Building:- It is needless to say that both the Udipi Hindustani and Main schools are ~~xxx~~ in need of urinals. Hence provision is made for the purpose.

Equipment:- With a view to equip the schools better, a sum of Rs.150/- has been provided for in the Budget under furniture, Rs.150/- under "library books and maps" for the supply of books, charts, maps and Rs.50/- under "other items" for the suppl of time-pieces, copper ganglets and other teaching appliances.

Municipal Office, Udipi.
Dated 20th February 1937.

COMMISSIONER, U.M.

C.F. 30.

MUNICIPAL - **DEPARTMENT.**

Received ..... 19 . *Registered* 19

APR 19 ,
11190

MG
26/4

Subject.

Budget Estimate - 1937-38 - Udipi Municipal Council - remarks of the Disrector of Public Health, Madras.

ENCLOSURES.

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Spare copies.....

R.O.C. No. 230-10A/37.

Station Udipi., *Dated the* 21st April 19 37.

From (Name) M. R. Ry. M. Narayana Shenoy, B.A., B.L.,

(Designation) Commissioner, Udipi Municipality.

To The Secretary to the Government of Madras,

LOCAL SELF GOVERNMENT Department.

Through The Chairman, Municipal Council, Udipi.

Sir,

In continuation of my letter R.O.C.No.230-3A/37 dat 27-2-37, I submit herewith a copy of the remarks of the Dire or of Public Health, Madras, and a copy of the resolution of the council thereon for favour of necessary orders.

Your obedient servant,

COMMISSIONER.

Forwarded.

CHAIRMAN, U.M.C. 22/4/

S.K.22/4.

Office of the Director of Public Health

R.F.D.No.245-2/Sany. Madras, 15th April 1937.

From

Lt. Col. C.M. Ganapathy, M.C., I.M.S.,
Director of Public Health, Madras.

To

The Commissioner,
Udipi Municipality.

Sir,

Budget Estimate 1937-38 - Udipi Municipal council

Ref:- Your letter R.O.C.No.230-6A dated 3-3-37.

The provision under "Cholera" seems insufficient. The municipal council should be prepared to find more funds by reappropriation if necessity arises.

Necessary provision should be made for the construction of Infestious Diseases sheds for treatment of smallpox cases.

Sd:- x x x x

For Director of Public Health, Madras

Copy to the District Health Officer, South Kanara.

/ True Copy /

COMMISSIONER, U.M.

1,000—11-1-3

11,770 to be spent as below
1270

General Estimates for 1937-38

Highways & Bridges A/c 610 - 23

Debentures and Advances A/c 660 - 30
1270

BUDGET ESTIMATE

of the ——— Eclipse ———Municipality

for the year 1937 38

Office of the Director of Public Health

R.F.D.No.245-2/Sany. Madras, 15th April 1937.

From

Lt. Col. C.N. Ganapathy, M.C., I.M.S.,
Director of Public Health, Madras.

To

The Commissioner,
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Necessary provision should be made for the construction of Infestious Diseases sheds for treatment of smallpox cases.

Sd:- x x x x

For Director of Public Health, Madras

Copy to the District Health Officer, South Kanara.

/ True Copy /

COMMISSIONER, U.M.

1,000—11-1-34

Total opening balance for 1937-38 (20)

11,700
1270

Opening balances for 1937-38
Wages Control A/c - 610 - 1230
Deposits and Advances A/c - 660 - 130
1270

BUDGET ESTIMATE

of the —— Eclipse - Municipality

for the year 1937-38

the Budget Estimate of the [illegible] Municipality for the year 195[illegible]

Description of Account.	Ordinary.				Capital.				Closing balance both Ordinary and Capital.
	Opening balance.	Receipts.	Expenditure.	Closing balance.	Opening balance.	Receipts.	Expenditure.	Closing balance.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. General Account (excluding endowments).	11,741 ~~11,790~~	28,540	37,710	~~2620~~ 2,571	50	4,200	4,200	50	~~2,621~~ ~~2,620~~
B. Lighting Account (where lighting tax is levied).									
C. Elementary Education Account (excluding endowments).	610	6,860	9,090	1,620		850	850		1,620
D. Water-supply and Drainage Account (excluding endowments).									
E. Town Planning Fund Account.									
F. Deposits and Advances Account.	660	950	1,320	290					290
G. Endowments Account ..			800						
Grand total ..	13060	36,350	48,120	1,290		5050	5050		1,290

11,741
28,540
40,281
37,710
2,571

(850 - 140)

42

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Total, Opening balance ..	18400	18400	·	13,060	·	·	18,402	
RECEIPTS—ORDINARY.								
A. GENERAL ACCOUNT.								
I. General taxation and Miscellaneous revenue—								
(a) Taxation—								
(1) Property tax	30,990	20,880	10,110	22,200			7,083	
(2) Profession tax	1,800	1,530	270	1,800	555		426	
(3) Tax on servants								
(4) Entertainments tax	100	40	60	50	64		11	
(b) Miscellaneous revenue—								
(1) Warrant and distraint fees, etc. ..	20	30	10	30			24	
(2) Interest on arrears of revenue ..								
(3) Lapsed deposits								
(4) Fees, fines and forfeitures ..	100	30	70	100				
(5) Fishery rents								
(6) Surplus from Provident Fund ..								
(c) Government grants in aid of general resources. Loan					20,000			
Deduct—Refunds	100	2,340	2,240	600			71	
Total, General taxation and Miscellaneous revenue ..	32910	20,170	12,740	23,580	20,619		7473	
II. Management—								
1. Sundry receipts	20	30	10	30			26	
2. Law charges—Costs recovered ..								
Total ..	20	30	10	30			26	
III. Communications—								
1. Engineering establishment Government grant								
2. Roads—								
(1) Trunk roads—								
Government grant								
(2) Second-class roads—								
Government grant								
(3) Contribution from Local Government under sub-section 1 (a) of section 10 of the Madras Motor Vehicles Taxation Act, 1931:								
Motor license fees —	1,000	1,320	320	1200			906	

N.B.—Columns (2), (3) and (4) will give the figures for the current year.
Column (5) will give the estimated figure for the coming year.
Column (6) will give the figure relating to the previous year.
Column (7) will give the figure for the first seven months of the previous year.
Column (8) will give the figure for the first seven months of the current year.
Column (9) will explain the variations between (*a*) columns (2) and (3) and (*b*) columns (7) and (8).

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RECEIPTS—ORDINARY—*cont.*	1,000	1,320	320	1,200			906	
A. GENERAL ACCOUNT—*cont.*								
III. Communications—*cont.*								
2. Roads—*cont.*								
(4) Tax on carriages and animals ..	1,100	1,300	200	1,250	227		476	
Deduct—Refunds								
Net	1,100	1,300	200	1,250	227		476	
(5) Tax on carts	240	410	170	410	2		130	
Deduct—Refunds								
Net	240	410	170	410	2		130	
(6) Fees for numbering carriages and carts.	20	30	10	40			23	
(7) Other receipts..								
(8) Endowments and contributions ..		130	130				127	
3. Ferries—								
Ferry rents								
4. Rest-houses—								
(1) Fees and other receipts	360		360	360				
(2) Endowments and contributions ..								
5. Choultries and water-sheds—								
(1) Fees and other receipts								
(2) Income from securities ..								
(3) Endowments and contributions ..								
Tools, plant and stores—								
(1) Rent of tools and plant								
(2) Sale proceeds of tools, plant and stores.		150	150	20			152	
7. Lighting (where lighting tax is not levied).								
Total, Communications ..	2,720	3,340	620	3,280	229		1814	
IV. Education other than Elementary—								
1. Secondary Schools—								
(1) School fees								
Deduct—Refunds								
Net								
(2) Income from securities ..								
(3) Other receipts								
(4) Government grants								
(5) Endowments and contributions ..								
Total ..								

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RECEIPTS—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
IV. Education other than Elementary—*cont.*								
2. Special Schools—								
(1) School fees								
(2) Income from securities, etc. ..								
(3) Other receipts								
(4) Government grants								
(5) Endowments and contributions ..								
Total ..								
3. Public Libraries—								
(1) Endowments and contributions ..	120		120	120				
(2) Government grants								
Total ..	120		120	120	✓			
Total, Education other than Elementary ..	120		120	120				
V. Public Health—								
1. Medical Relief—								
(1) Hospitals and Dispensaries—								
(*a*) Hospital receipts—								
(i) Sale of medicines ..								
(ii) Other receipts								
(*b*) Income from securities, etc. ..								
(*c*) Government grants								
(*d*) Endowments and contributions ..								
Total ..								
(2) Medical Education—								
Endowments and contributions ..								
Total ..								
Total, Medical Relief ..								
2. Preventive Medicine—								
(1) Epidemic and Endemic Diseases—								
(*a*) Vaccination fees		10	10	10			2	
(*b*) Government grant for plague ..								
(*c*) Other receipts								
Total ..		10	10	10			2	

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS
RECEIPTS—ORDINARY—*cont.*		10		10				
A. GENERAL ACCOUNT—*cont.*								
Public Health—*cont.*								
2. Preventive Medicine—*cont.*								
(2) Sanitation—								
(*a*) Public Conservancy—								
(i) Scavenging tax—								
Gross collections ..	6,670	4,450	2,220	4710	231		1556	
Deduct—Collection charges.		240	240	200				
" Refunds—		510	510	150				
Net	6670	3,700	2,970	4,360	231		1556	
(ii) Sale of rubbish, etc. ..	10		10					
(iii) Sale proceeds of stock and stores.							1	
(*b*) Food adulteration—								
(i) Fees for analysis ..								
(ii) Fines, etc.								
(iii) Government grants ..								
(*c*) Fairs and Festivals—								
(i) Fees							22	
(ii) Pilgrim tax								
(iii) Endowments and contributions.	600	540	60	400			395	
(iv) Government grants ..				10				
Total ..	7,280	4,240	3,040	4760	231		1974	
3) Births and Deaths—								
(*a*) Fees for extracts from birth and death registers.								
(*b*) Endowments and contributions ..								
Fees for the use of burial and burning grounds.								
Total ..								
4) Fire protection								
5) Water-supply and drainage (where water-supply and drainage tax is not levied).								
Total, Preventive Medicine ..	7,280	4,250	3030	4770	231		1976	
Total, Public Health ..	7,280	4,250	3030	4,770	231		1976	
VI. Remunerative Enterprises—								
1. Markets—								
(*a*) Market fees	1530	1090	440	1090			548	
(*b*) Other receipts								
(*c*) Endowments and contributions ..		450	450				454	
Total ..	1530	1540	10	1090			1002	

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RECEIPTS—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
VI. Remunerative Enterprises—*cont.*								
2. Cart-stands—								
(*a*) Cart-stand fees	510	330	180	300			254	
(*b*) Other receipts								
(*c*) Endowments and contributions ..		180	180				180	
Total ..	570	570		300			434	
3. Slaughter houses—								
(1) Slaughter house fees								
(2) Other receipts								
Total ..								
4. Sale of tree produce and avenue clippings.	20	180	160	50	18		178	
5. Land Development—								
(1) Rent of lands	50	80	30	50	23		31	
(2) Produce of lands								
(3) Ground rent	230	250	20	360			245	
(4) Income from licence fees—								
(i) Under Act II of 1888 ..	50	50		50	84		25	
(ii) Others	1,450	2,200	750	1,560	757		907	
Deduct—Refunds		600	600					
Net	1,450	1,600	150	1,560	757		907	
Total ..	1,780	1,980	200	2,020	858		1,208	
6. Electric Licence Scheme—								
(1) Charges for the supply of energy for municipal purposes.								
(2) Charges for the supply of energy for private individuals.								
(3) Interest on investments								
(4) Other receipts								
7. Other Remunerative Enterprises—								
(*a*) Fees and other income ..								
(*b*) Endowments and contributions ..								
Total ..								
Total, Remunerative Enterprises ..	3,840	4,210	370	3,460	876		2822	
VII. Investments realized								
Total, General Account ..	46,890	32,000	14,890	35,240	21,955		11,161	

23,580
1,30
3,280
120
4,770
3,462

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RECEIPTS—ORDINARY—*cont.*	46,890	32,000	14,890	35,240	21,955		14,161	
A. GENERAL ACCOUNT—*cont.*								
Deduct—								
Amount transferred to Capital ...		1,190	1,190	4,200				
Contribution from General Account to—								
Ordinary—								
Lighting Account								
Elementary Education Account ..	10,000	4,500	2,500	2,500			5,000	1354
Water-supply and Drainage Account.								
Capital—								
Lighting Account								
Elementary Education Account ...								
Water-supply and Drainage Account.								
Town Planning Fund Account ..								
Total, Net General Account ..	36,890	23,310	13,580	28,540	21,955		9161	
B. LIGHTING ACCOUNT.								
Total, Receipts—Ordinary ..								
(For details *vide* Subsidiary Account.)								
C. ELEMENTARY EDUCATION ACCOUNT.								
Total, Receipts—Ordinary ..	10,990	9,680	1,310	6,860			5,068	
(For details *vide* Subsidiary Account.)								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Total, Receipts—Ordinary ..								
(For details *vide* Subsidiary Account.)								
E. TOWN-PLANNING FUND ACCOUNT.)								
Total, Receipts—Ordinary ..								
(For details *vide* Subsidiary Account.)								
Grand total, Receipts—Ordinary—of Accounts A to E.	47,880	33,990	14,890	35,400	21,955		14,229	
RECEIPTS—CAPITAL.								
A. GENERAL ACCOUNT.								
I. Management—								
(i) Loans								
(ii) Contributions								

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from October 1935 to April 1936 (7)	Actuals from October 1936 to April 1937 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RECEIPTS—CAPITAL—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
II. Communications—								
1. Trunk roads— Government grants								
2. Second-class roads—								
(i) Government grants ..								
(ii) Loans								
3. Other roads—								
(i) Government grants ..								
(ii) Loans								
(iii) Contributions					58			
III. Education other than Elementary—								
(i) Loans								
(ii) Government grants								
(iii) Contributions								
IV. Public Health—								
1. Medical Relief— (i) Loans								
(ii) Government grants ..								
(iii) Contributions								
2. Preventive Medicine— (i) Loans								
(ii) Government grants ..								
(iii) Contributions								
V. Remunerative Enterprises—								
1. Markets— (i) Loans								
(ii) Contributions								
2. Cart stands— (i) Loans								
(ii) Contributions								
3. Slaughter houses— (i) Loans								
(ii) Contributions								

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RECEIPTS—CAPITAL—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
V. Remunerative Enterprises—*cont.*								
4. Land Development— Schemes other than those under the Town-Planning Act—								
(i) Loans								
(ii) Government grants ..								
(iii) Contributions								
(iv) Sale proceeds of land ..								
5. Electric Licence Scheme—								
(i) Loans								
(ii) Investments realized ..								
(iii) Sale-proceeds of plant, stores, etc.								
6. Other Remunerative Enterprises—								
(i) Loans								
(ii) Government grants ..								
(iii) Contributions								
Investments realized								
Add amount transferred from ordinary ..		1190	1190	4,200				
Total ..		1,190	1,190	4,200	50			
B. LIGHTING ACCOUNT.								
Total, Receipts—Capital ..								
(For details *vide* Subsidiary Account.)								
C. ELEMENTARY EDUCATION ACCOUNT.								
Total, Receipts—Capital ..				850				
(For details *vide* Subsidiary Account.)								
WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Total, Receipts—Capital ..								
(For details *vide* Subsidiary Account.)								
E. TOWN PLANNING FUND ACCOUNT.								
Total, Receipts—Capital ..								
(For details *vide* Subsidiary Account.)								
Total, Receipts—Capital—of Accounts A to E.		1,190	1,190	5050	50			

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RECEIPTS—CAPITAL—*cont.*								
F. DEPOSITS AND ADVANCES ACCOUNT.								
(1) Deposits—Total Receipts	950	12,820	11,870	550	397		2,596	
(2) Advances—Total Receipts	460	950	490	400	402		466	
(For details *vide* Subsidiary Account.)								
Total, Deposits and Advances Account ..	1,410	13,770	12,360	950	799		3062	
Grand total, Receipts under all Accounts A to F (Ordinary and Capital) ..	49,290	47,950	1,340	41,400	22,804		17,291	
Grand total, including Opening balance ..	67,690	66,350	1,340	54,460	22,804		35,693	
EXPENDITURE—ORDINARY.								
A. GENERAL ACCOUNT.								
I. Management—								
1. General Establishment—								
Salaries and allowances	4,160	3,840	320	5010	359		1,907	
Contribution to Provident Fund ...	130	80	50	160				
11 Pension	140	80	60					
2. Collection Establishment—								
Salaries and Allowances								
Gross amount	1,640	1,270	370	1,400	24		640	
Deduct amount taken as abatement of receipts under the several heads of taxation.		310	310	350				
Net	1,640	960	680	1,050	24		640	
Contribution to Provident Fund ..	100		100					
3. Contingencies—								
Postage	150	160	10	160	67		72	
Stationery	100	160	60	160	200			
Printing	300	630	330	560	378		93	
Entertainments tax	10	10						
Other items	390	700	310	750	522		331	
4. Travelling Allowance of Establishment.	200	240	40	100	96		153	
5. Travelling allowance of—								
(*a*) Chairman								
(*b*) Vice-Chairman								
(*c*) Members								
6. Repairs to buildings	100	90	10	100			56	
7. Law charges—Cost paid								
8. Interest on and repayment of debt ..	4,430	4,430		4,430				
Total, Management ..	11,850	11,380	470	12,480	1,646		3,252	

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
EXPENDITURE—ORDINARY—*cont.*								
A. General Account—*cont.*								
II. Communications—								
1. Engineering Establishment—								
(i) Engineers or Assistant Engineers—								
Salaries or allowances								
Contributions to Provident Fund ..								
Travelling allowances								
(ii) Others—								
Salaries and allowances	810	560	250	820			169	
Contributions to Provident Fund ..	30		30					
Travelling allowances								
2. Contingencies—								
Postage	5	10	5	10				
Stationery	10	10		10				
Printing								
Other items	5	40	35	10			31	
Total ..	860	620	240	850			200	
3. Roads—								
(1) Trunk roads—								
(a) Maintenance								
(b) Interest on and repayment of debt.								
(2) Second-class roads—								
(a) Maintenance	3,000	4,160	1,160	4,000			2,101	
(b) Interest on and repayment of debt.								
(3) Other roads—								
(a) Maintenance	2,800	1,360	1,440	2,500			580	
(b) Charges for numbering carriages and carts.	10	60	50	60			53	
(c) Interest on and repayment of debt.								
Total ..	5,810	5,580	230	6,560			2,734	
Total, Roads ..	5,810	5,580	230	6,560			2,734	
(4) Repairs to departmental buildings ..								
(5) Rest-houses	360		360	360				
(6) Choultries and water-sheds ..								
(7) Tools, plant and stores ..	500		500	300				

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS	RS.	RS.	RS.	RS.	RS.
EXPENDITURE—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
Communications—*cont.*								
Roads—*cont.*								
(8) Lighting—								
Lighting charges (where lighting tax is not levied).	3,200	3,200		3,500	111		817	
(9) Interest on and repayment of debt for purposes other than roads and lighting (where lighting tax is levied).								
Total, Communications ..	10,730	9,400		11,570	111		3751	
III. Education other than Elementary—								
1. Secondary Schools—								
(i) Staff—								
Salaries and Allowances—								
Masters								
Clerks and servants								
Contribution to Provident Fund								
Travelling Allowance ..								
(ii) Stipends of teachers sent for training.								
(iii) Contingencies								
(iv) Equipment—								
Furniture and apparatus ..								
Library books and maps ..								
Other items								
(v) Repairs to buildings								
(vi) Prizes and Scholarships ..								
(vii) Contributions to other local bodies.								
(viii) Contributions to private individuals								
(ix) Interest on and repayment of debt.								
Total ..								
Special schools—								
(1) Staff—								
Salaries and Allowances—								
Masters								
Clerks and servants ..								
Contributions to Provident Fund ..								
(2) Contingencies								
(3) Equipment—								
Furniture and apparatus ..								
Library books and maps ..								
Other items								

53

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
EXPENDITURE—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
III. Education other than Elementary—*cont.*								
2. Special Schools—*cont.*								
(4) Prizes and scholarships								
(5) Repairs to buildings								
(6) Contribution to other local bodies ..								
(7) Interest on and repayment of debt ..								
Total ..								
Public Libraries, etc.	400		400	500				
II, Education other than Elementary ..	400		400	500				
Public Health—								
Medical Relief—								
(1) Hospitals and Dispensaries—								
(i) Staff—								
(*a*) Medical Officers—								
Civil Assistant Surgeons—								
Salaries and Allowances ..								
Contribution on account of leave allowances and pension.								
Civil Apothecaries and Sub-Assistant Surgeons—								
Salaries and allowances ..								
(*b*) Medical practitioners ..								
(*c*) Nurses and Midwives—								
Salaries and allowances ..	370	230	140	370	48		97	
Rewards to Midwives ..								
(*d*) Clerks and servants								
(*e*) Contribution to Provident Fund.	20	10	10					
(*f*) Travelling Allowance ..								
(ii) Contingencies—								
Diet of patients								
Clothing and bedding ..								
Medicines								
Books, Periodicals and Maps ..								
Other items	20		20					
(iii) Repairs to buildings								
(iv) Contributions—								
(*a*) To other local bodies ..								
(*b*) To private institutions ..								

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
EXPENDITURE—ORDINARY—*cont.*		240						
A. GENERAL ACCOUNT—*cont.*								
IV. Public Health—*cont.*								
1. Medical Relief—*cont.*								
(1) Hospitals and Dispensaries—*cont.*								
(v) Interest on and repayment of debt..								
Total ..	410	240	170	370	48		97	
(2) Medical Education—								
Stipends and travelling allowance of pupils.								
Total ..								
Total, Medical Relief ..	410	240	170	370	48		97	
2. Preventive Medicine—								
(1) Municipal Health Staff—								
(i) Pay—								
Salaries and allowances								
Contribution for pension and leave allowance.								
Contribution to Provident Fund ..								
Travelling allowance		50	50	100				
(ii) Clerks and servants—								
Salaries and allowances ..								
Contribution to Provident Fund ..								
(iii) Propaganda	250		250	250				
(iv) Contingencies	50	50		50				
Total ..	300	100	200	400				
(2) Epidemic and Endemic Diseases—								
(i) Smallpox—								
(*a*) Staff—								
Salaries and allowances	370	170	200	320			44	
Contribution to Provident Fund ..	20		20					
Rewards to vaccinators ..								
Travelling allowance								
(*b*) Contingencies and equipment ..	30	100	70	100			20	
(*c*) Contributions								
Total ..	420	270	150	420			64	
(ii) Plague—								
(*a*) Staff—								
Salaries and allowances ..								

610 1,190

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS. 610	RS.	RS. 1,190	RS.	RS.	RS.	RS.
EXPENDITURE—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
V. Public Health—*cont.*								
2. Preventive Medicine—*cont.*								
(2) Epidemic and Endemic Diseases—*cont.*								
(ii) Plague—*cont.*								
(*a*) Staff—*cont.*								
Contribution to Provident Fund ..			..					
Travelling allowance								
(*b*) Contingencies and equipment ..		50	50	50				
(*c*) Rat-destruction—			..	..				
Salaries and allowances ..								
Travelling allowances ..								
Traps and poison			..	..				
Rewards for rat-destruction ..			..					
Miscellaneous								
Total ..		50	50	50				
(iii) Cholera—								
(*a*) Staff								
Salaries and allowances—								
Medical Officers								
Other staff								
Contribution for pension ..								
Travelling allowance								
(*b*) Contingencies and equipment ..	50	100	50	100				
Total ..	50	100	50	100				
(iv) Malaria—								
(*a*) Staff								
(*b*) Contingencies and equipment ..		50	50	50				
Total ..		50	50	50				
(v) Other Diseases—								
(*a*) Staff—								
Salaries and allowances—								
Medical Officers								
ther staff								
Contribution for pension ..								
Travelling allowance								
(*b*) Contingencies and equipment ..	100	50	50	200				
(*c*) Charges for destruction of dogs ..	50	50		100				
Total ..	150	100	50	300				
Total, Epidemic and Endemic Diseases ..	620	570	50	920			64	

910 1,690

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
EXPENDITURE—ORDINARY—*cont.*		910		1,690				
A. GENERAL ACCOUNT—*cont.*								
IV. Public Health—*cont.*								
(3) Sanitation—								
(i) Public Conservancy—								
(*a*) Staff—								
(i) Sanitary Inspectors—								
Salaries and allowances	1440	1530	90	1570	456		908	
Contribution to Provident Fund ..	90	100	10	90				
Travelling allowances								
(ii) Others								
Salaries and allowances	2,870	2,380	490	2,840	756		1365	
Contribution to Provident Fund ..	30	30		30				
Travelling allowances								
(*b*) Contingencies	1,410	1640	230	1,840	35		612	
Total ..	5,840	5,680	160	6,370	1,247		2,885	
(ii) Private Scavenging—								
(*a*) Staff—								
Salaries and allowances	3,220	1280	1940	2020	412		734	
Contribution to Provident Fund ..								
Travelling allowances								
(*b*) Contingencies	350	150	200	350			46	
(iii) Food Adulteration—								
(*a*) Staff—								
Salaries and allowances								
Contribution to Provident Fund ..								
Travelling allowances								
(*b*) Contingencies								
Total ..	3,570	1,430	2140	2,370	412		780	
(iv) Fairs and Festivals—								
(*a*) Staff—								
Salaries and allowances—								
Medical Officers								
Clerks and Servants								
Contribution for pension ..								
Travelling allowances								
(*b*) Contingencies								
(*c*) Special sanitary arrangements ..	800	1,080	280	800			788	
(*d*) Contribution to other local bodies, etc.								
Total ..	800	1,080	280	800			788	
Total, Sanitation ..	10,210	8,190	2020	9540	1659		4,453	

910
5,680
1,430
1,080
9,100

1230 | 48
1707

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
EXPENDITURE—ORDINARY—*cont.*		9100		11,230				
A. GENERAL ACCOUNT—*cont.*								
Public Health—*cont.*								
) Births and Deaths—								
(i) Registration Charges—								
(*a*) Staff								
(*b*) Contingencies		30	30	30				
(ii) Maternity and Child Welfare—								
(*a*) Staff								
(*b*) Contingencies	50		50	540			4	
(*c*) Contributions								
(iii) Maintenance of Burial and Burning Grounds—								
(*a*) Staff								
(*b*) Contingencies							2	
Total ..	50	30	20	570			6	
(5) Departmental Buildings—								
(i) Repairs to buildings								
(ii) Interest on and repayment of debt ..								
Total ..								
6) Fire Protection—								
(*a*) Staff								
(*b*) Contingencies	100		100	100				
Total ..	100		100	100				
(7) Water-supply and Drainage—								
Repairs to tank, wells, drains, etc. (where special water and drainage tax is not levied)—								
(*a*) Staff								
(*b*) Contingencies and equipment ..	100		100	100				
Total ..	100		100	100				
Total, Preventive Medicine ..	11,380	8,890	2490	11,630	1659		4,523	
Total, Public Health ..	11,790	~~8,880~~ 9130	2,660	12,000	1,707		4620	
V. Remunerative Enterprises—								
1. Markets—								
(1) Staff—								
Pay and allowances								
Contribution to Provident Fund ..								

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
EXPENDITURE—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
V. Remunerative Enterprises—*cont.*								
1. Markets—*cont.*								
(2) Contingencies	100	50	50	50			3	
(3) Repairs to buildings	100		100	60				
(4) Interest on and repayment of debt ..								
Total ..	200	50	150	110			3	
2. Cart-stands—								
(1) Staff—								
Pay and allowances								
Contribution to Provident Fund ..								
(2) Contingencies	20		20	20				
(3) Repairs to buildings	30		30	30				
(4) Interest on and repayment of debt ..								
Total ..	50		50	50				
3. Slaughter-houses—								
(1) Staff—								
Pay and allowances								
Contribution to Provident Fund ..								
(2) Contingencies								
(3) Repairs to buildings								
(4) Interest on and repayment of debt ..			..	..	..			
Total ..								
4. Tree-planting—								
(1) Staff—								
Salaries and allowances								
Contribution to Provident Fund ..								
Travelling allowance								
(2) Contingencies and equipment ..								
Total ..								
5. Land Development—								
(1) Staff (Town surveyor, etc.)	380		380					
(2) Contingencies including survey charges	50		50					
(3) Interest on and repayment of debt ..								
Total ..	430		430					
Total, Land Development ..	430		430					

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
EXPENDITURE—ORDINARY—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
V. Remunerative Enterprises—*cont.*								
6. Electric Licence Scheme—								
(1) Staff								
(2) Contingencies								
(3) Repairs to buildings								
(4) Interest on and repayment of debt ..								
(5) Investments								
Total ..								
7. Other Remunerative Enterprises—								
(1) Staff—								
Salaries and allowances								
Contribution to Provident Fund								
(2) Contingencies and equipment ..	500	100	400	1,000				
(3) Repairs to buildings								
Total ..	500	100	400	1,000				
Total, Remunerative Enterprises ..	1,180	150	1,030	1,160			3	
VI. Investments made								
Grand total, General Account ..	35,950	30,060	5,890	37,710	3,464		11,628	
B. LIGHTING ACCOUNT.								
Total, Expenditure—Ordinary ..								
(For details *vide* Subsidiary Account.)								
C. ELEMENTARY EDUCATION ACCOUNT.								
Total, Expenditure—Ordinary ..	10,590	9,070	1,520	9,090			4,924	
(For details *vide* Subsidiary Account.)								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Total, Expenditure—Ordinary ..								
(For details *vide* Subsidiary Account.)								
E. TOWN-PLANNING FUND ACCOUNT.								
Total, Expenditure—Ordinary ..								
(For details *vide* Subsidiary Account.)								
Grand total, Expenditure—Ordinary under Accounts A to E.	46,540	39,130	7,410 7,460	46,800	3,464		16,550	

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	Rs.	RS.	Rs.
EXPENDITURE—CAPITAL.								
A. General Account.				500				
I. Management		1190	1190	1190			454	
II. Communications—								
(1) Trunk roads								
(2) Second-class roads								
(3) Others								
III. Education other than Elementary ..								
IV. Public Health—								
(1) Medical relief								
(2) Preventive medicine				2200				
V. Remunerative Enterprises—								
(1) Markets				500				
(2) Cart-stands								
(3) Slaughter-houses				1000				
(4) Avenues								
(5) Land Development								
(6) Schemes other than those under the Town-Planning Act—								
(i) Lands and buildings ..								
(ii) Purchase of machinery ..								
(iii) Equipment								
(iv) Investment								
(v) Other charges								
(7) Electric License Schemes—								
(i) Lands and building ..								
(ii) Purchase of machinery ..								
(iii) Equipment								
(iv) Investment								
(v) Other charges								
(8) Other Remunerative enterprises ..								
(9) Investments								
Total ..		1190	1190	4200				
B. Lighting Account (where lighting tax is levied).								
Total, Expenditure—Capital ..								
(For details *vide* Subsidiary Account.)								

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Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
EXPENDITURE—CAPITAL—*cont.*								
C. Elementary Education Account.								
Total, Expenditure—Capital ..				850				
(For details *vide* Subsidiary Account.)								
Water-supply and Drainage Account.								
Total, Expenditure—Capital ..								
(For details *vide* Subsidiary Account.)								
E. Town-Planning Fund Account.								
Total, Expenditure—Capital ..								
(For details *vide* Subsidiary Account.)								
Grand total, Capital—Expenditure under Accounts A to E.		1190	1190	5050			454	
F. Deposits and Advances Account.								
Deposits—Total Expenditure	1290	12,490	11,200	920	50		1455	
Advances—Total Expenditure		480	480	400	888		145	
(For details *vide* Subsidiary Account.)								
Total, Deposits and Advances ..	1290	12970	11680	1320	938		1600	
nd total, Expenditure under all Accounts A to F (Ordinary and Capital).	47830	53290	5410	53170	6402		18604	
Total, Closing Balance ..	19860	13060	6800	1290	18402		17089	
Grand total, including Closing Balance ..	67690	66350	1340	54460	22804		35693	

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to October (7)	Actuals from April to October (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SUBSIDIARY ACCOUNTS.								
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED).								
Receipts—Ordinary.								
Opening Balance ..								
1. Lighting tax								
Gross collections								
Deduct collection charges ..								
Net								
2. Charges for supply of energy to private individuals.								
3. Other receipts								
4. Contribution from General Account ..								
5. *Deduct* amount transferred to Capital ..								
Total ..								
Receipts—Capital.								
1. Loans								
2. Investments realized								
3. Contributions								
4. Contribution from General Account—Ordinary.								
5. Investments realized								
6. *Add* amount transferred from Ordinary								
Total ..								
Total, Receipts—Ordinary and Capital ..								
Grand total, including Opening Balance ..								
Expenditure—Ordinary.								
1. Staff— Salaries and allowances								
Contribution to Provident Fund ..								
2. Contingencies								
3. Repairs to buildings, plant, etc. ..								
4. Interest on and repayment of debt ..								
5. Investments								
Total, Lighting ..								

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SUBSIDIARY ACCOUNTS—*cont.*								
B. LIGHTING ACCOUNT—*cont.*								
Expenditure—Capital.								
1. Lands and buildings								
2. Purchase of machinery								
3. Equipment								
4. Investments								
5. Other charges								
Total ..								
Total Expenditure—Ordinary and Capital ..								
Closing balance ..								
Grand total, including closing balance ..								
C. ELEMENTARY EDUCATION ACCOUNT.								
Receipts—Ordinary.								
Opening balance—				610				
1. Education tax		1290	1290	3330				
2. Fines and penalties under the Elementary Education Act.								
3. Income from investments, etc. ..								
4. School fees	200	100	100				66	
5. Endowments								
6. Contributions		200	200					
7. Other receipts	10	10	200	10			2	
8. Government grant —								
(i) Under Section 37 of the Elementary Education Act.	200			1290				
(ii) Under proviso to Section 37 of the Elementary Education Act.								
9. Contribution from the General Account—								
(*a*) For payment of temporary allowance of Rs. 4.	580	580		580	3,080			
(*b*) For other purposes	19000	7,500	2500	2500			5000	
10. Investments realized				7710				
11. Advances recovered								
Deduct refunds								
Deduct amount transferred to Capital ..				850				
Total ..	19990	9680	1310	6860			5068	

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*								
Receipts—Capital.								
1. Government grants								
2. Endowments and contributions ..								
3. Loans								
4. Contributions from General Account—Ordinary.								
5. Investments realized								
6. *Add* amount transferred from Ordinary				850				
Total ..				850				
Total, Receipts—Ordinary and Capital ..	10,990	9680	1310	7710			5068	
Grand total, including opening balance ..	10,990	9680	1310	8320			5068	
Expenditure—Ordinary.								
1. Staff—								
Salaries and allowances—								
Masters	8980	7480	1500	7490			4659	
Clerks and servants								
Education tax—Collection charges.		70	70	150				
Contribution to Provident Fund ..	530	470	60	470				
Travelling allowance								
Stipend of teachers sent for training								
2. Contingencies and equipment—								
Contingencies—								
House rent	630	660	30	460			197	
Other items	200	140	60	120			68	
Equipment—								
Furniture and apparatus ..	100	170	70	50				
Library books and maps ..	50		50	50				
Other items	50	20	30	50				
3. Prizes and scholarships								
4. Repairs to buildings	50	60	10	250				
5. Interest on and repayment of debt ..								
6. Investments made								
7. Advances recoverable								
Total, Elementary Education ..	10,590	9070	1520	9090			4924	

9680
907-
610

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SUBSIDIARY ACCOUNTS—*cont.*								
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*								
Expenditure—Capital.								
1. Lands and buildings				500				
2. Equipment—								
(1) Furniture and apparatus ..				150				
(2) Library books and maps ..				150				
(3) Investments made								
(4) Other items				50				
Total ..				850				
Total, Expenditure—Ordinary and Capital ..	10,590	9070	1520	9940			4924	
Closing balance ..	400	610	210	1620			146	
Grand total, including closing balance ..	10,990	9680	1310	8320			5068	
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Receipts—Ordinary.								
Opening balance—								
1. Water-supply—								
(1) Water-tax—								
Gross collections								
Deduct collection charges ..								
Net								
(2) Collection for excess water ..								
(3) Fines, penalties, etc.								
(4) Government grants								
(5) *Deduct* refunds								
Total ..								
2. Meters—								
(1) Meter rents								
(2) Fines, fees, etc.								
(3) *Deduct* refunds								
Total ..								
Drainage—								
(1) Drainage tax—								
Gross collections								
Deduct collection charges ..								
Net								
(2) Miscellaneous receipts (Sewage farms).								
(3) Government grants								
(4) *Deduct* refunds								
Total ..								
Contributions from General Account ..								
Deduct amount transferred to Capital..								
Total, Water-supply and Drainage ..								

Head of Account.	Budget estimate for	Revised estimate for	Estimated deficit or excess for	Budget estimate for	Actuals for	Actuals from April to October	Actuals from April to October	Explanation for variations
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SUBSIDIARY ACCOUNTS—*cont.*								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*								
Receipts—Capital.								
1. Water-supply—								
(1) Grants from Government								
(2) Investments realized								
(3) Contributions								
(4) Loans								
2. Meters—								
(1) Loans								
(2) Contributions								
3. Drainage—								
(1) Loans								
(2) Investments realized								
(3) Contributions								
(4) Grants from Government								
4. Contributions from General Account—Ordinary.								
5. *Add* amount transferred from Ordinary ..								
Total ..								
Total, Receipts—Ordinary and Capital ..								
Grand total, including opening balance ..								
Expenditure—Ordinary.								
1. Water-supply—								
(1) Maintenance—								
(*a*) Staff—								
Salaries and allowances								
Contributions to Provident Fund ..								
Travelling allowances								
(*b*) Contingencies								
(*c*) Repairs to works								
(*d*) Repairs to buildings								

Head of Account.	Budget estimate for	Revised estimate for	Estimated deficit or excess for	Budget estimate for	Actuals for	Actuals from April to October	Actuals from April to October	Explanation for variations.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SUBSIDIARY ACCOUNTS—*cont.*								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*								
Expenditure—Ordinary—cont.								
1. Water-supply—*cont.*								
(2) Payment—								
(*a*) For water								
(*b*) For steam boiler inspection ..								
(3) Interest on and repayment of debt ..								
(4) Investments								
Total ..								
2. Meters—								
(1) Meter staff—								
Salaries and allowances								
Contributions to Provident Fund ..								
Travelling allowances								
(2) Contingencies								
(3) Repairs to meters								
(4) Interest on and repayment of debt ..								
Total ..								
3. Drainage—								
(1) Staff—								
Salaries and allowances								
Contributions to Provident Fund ..								
(2) Contingencies								
(3) Repairs to drains								
(4) Repairs to buildings								
(5) Interest on and repayment of debt ..								
(6) Investments								
Total ..								
Total, Water-supply and Drainage ..								
Expenditure—Capital.								
1. Water-supply—								
(1) Lands and buildings								
(2) Purchase of machinery								
(3) Equipment								
(4) Investments								

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to October (7)	Actuals from April to October (8)	Explanation for variations (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SUBSIDIARY ACCOUNTS—*cont.*								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT—*cont.*								
Expenditure—Capital—cont.								
2. Meters—								
Purchase of meters								
3. Drainage—								
(1) Purchase of machinery								
(2) Equipment								
(3) Lands and buildings								
(4) Construction of drains								
(5) Investments								
Total ..								
Total, Expenditure—Ordinary and Capital ..								
Closing balance ..								
Grand total, including closing balance ..								
E. TOWN-PLANNING FUND ACCOUNT.								
Receipts—Ordinary.								
Opening balance—								
1. Rent of lands								
2. Produce of lands								
3. Betterment contributions								
4. Licence fees								
5. Interest on investments								
6. Law charges recovered								
7. Sundry receipts								
Total ..								
Receipts—Capital.								
1. Government grants								
2. Contributions								
3. Sale-proceeds of lands, building and equipment, etc.								
4. Loans								
5. Investments realized								

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to October (7)	Actuals from April to October (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SUBSIDIARY ACCOUNTS—*cont.*								
E. TOWN-PLANNING FUND ACCOUNT—*cont.*								
Receipts—Capital—cont.								
6. Contribution from General Account—Ordinary.								
7. Contribution from Elementary Education Account.								
8. Contribution from Water-supply and Drainage Account.								
9. Contribution from Lighting Account ..								
10. Advances recovered								
11. Expenses of enforcement under section 19 (3) recovered.								
12. Contribution from surplus in ordinary section.								
Total ..								
Total, Receipts—Ordinary and Capital ..								
Grand total, Receipts, including Opening Balance. (The contribution from the surplus in the ordinary section should not be included.)								
Expenditure—Ordinary.								
1. Staff—Salaries								
2. Allowances and pensionary contribution.								
3. Survey charges								
4. Contingencies and equipment renewals ..								
5. Law charges								
6. Interest on loans								
7. Stationery, printing and notification expenses, cost of preparation of maps, etc.								
Total ..								
Expenditure—Capital.								
1. Acquisition of lands, buildings, etc. ..								
2. Works of improvement								
3. Repayment of loans								
4. Investments								
5. Compensation for injurious affections ..								
6. Advances recoverable								
7. Miscellaneous								
8. Expenses of enforcement under section 19 (3).								
Total ..								
Total, Expenditure—Ordinary and Capital ..								
Closing balance ..								
Grand total, including closing balance ..								

Head of Account. (1)	Budget estimate for 1936-37 (2)	Revised estimate for 1936-37 (3)	Estimated deficit or excess for 1936-37 (4)	Budget estimate for 1937-38 (5)	Actuals for 1935-36 (6)	Actuals from April to October 1935 (7)	Actuals from April to October 1936 (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SUBSIDIARY ACCOUNTS—*cont.*								
F. DEPOSITS AND ADVANCES ACCOUNT.								
Receipts.								
Opening balance—	140	140		660			140	
1. Deposits—								
(*a*) Recoveries of service payments ...								
(*b*) Deposits of sinking funds								
(*c*) Provident fund (excluding investment deposits).	950	10570	9620		52		837	
(*d*) Depreciation fund								
(*e*) Cash deposits		2250	2250	550	345		1759	
(*f*) Suspense account ..								
Total ..	950	12820	11870	550	397		2596	
2. Advances—								
(i) Advances recovered	430	920	490	400	402		436	
(ii) Refunds of permanent advances ..	30	30					30	
(iii) Engineer's stock								
Total ..	460	950	490	400	402		466	
Total, Deposits and Advances ..	1410	13770	12360	950	799		3062	
Grand total, including opening balance ..	1270	13660	12360	1610	799		2922	
Expenditure.								
1. Deposits—								
(*a*) Recoveries of service payments ..								
(*b*) Deposits of sinking funds								
(*c*) Provident fund (excluding investment deposits).	1000	10620	9620					
(*d*) Depreciation fund								
(*e*) Cash deposits	290	1870	1580	920	50		1455	
(*f*) Suspense account		12490						
2. Advances—								
(i) Advances recoverable		480	480	400	838		145	
(ii) Permanent advances					50			
Total ..		480	480	400	888		145	
Total, Deposits and Advances ..	1290	12970	11680	1320	938		1600	
Closing balance ..	20	660	680	290	139		1322	
Grand total, including closing balance ..	1270	13630	12360	1610	799		2922	

Receipts .. 13770
Exp .. 12970
8003
140
60

Commissioner, Udipi Municipality.

3,000—11-1-34.

SUBSIDIARY STATEMENTS.

Endowment account for the year 1937-38

Particulars of endowment with head of accounts. (1)	Opening balance. (2)	Receipts. (3)	Expenditure. (4)	Closing balance. (5)	Remarks. (6)
		Nil			
Total ..					

Special Government grants account for capital works and other special purposes.

Heads. (1)	Unspent balance of grant at the beginning of the year. (2)	Receipts during the year. (3)	Total, column (2) *plus* column (3) (4)	Expenditure during the year. (5)	Balance of grant at the end of the year. (6)
GENERAL ACCOUNT.					
I. Communications					
II. Education—					
(i) Elementary					
(ii) Education other than elementary.					
III. Public Health—					
(i) Medical Relief					
(ii) Water-supply and drainage ..					
(iii) Other purposes					
IV. Other special purposes (to be specified).		Nil			

Loans Account.

Heads. (1)	Item of work for which loan was sanctioned. (2)	Number and date of the Government Order sanctioning the loan. (3)	Unspent balance of loan at the beginning of the year. (4)	Receipts during the year. (5)	Total, column (4) *plus* column (5). (6)	Expenditure during the year. (7)	Balance of loan at the end of the year. (8)
GENERAL ACCOUNT.							
I. Management							
II. Communications ..							
III. Education—							
(i) Elementary ..							
(ii) Education other than elementary.							
IV. Public Health—							
(i) Medical Relief ..							
(ii) Water-supply and drainage.							
(iii) Other purposes ..							
V. Remunerative Enterprises—							
(1) Railways							
(2) Motor-bus service ..							
(3) Markets, cart-stands and slaughter-houses.							
(4) Tree-planting ..							
(5) Land development ..							
(6) Other remunerative enterprises.							
Total ..							

Loans Statement.

Heads. (1)	Total loan taken. (2)	Year in which taken. (3)	Order granting the loan. (4)	Terms of repayment and the annual instalments. (5)	Amount of loan outstanding at the beginning of the year. (6)	Amount repaid during the year. For interest. (7)	Amount repaid during the year. For capital. (8)	Balance of loan outstanding at the close of the year. (9)
I. Management	A loan of Rs. 20,000/- was advanced for the inauguration of the Municipality.	1935	G.O. No. Ms. 4380 L.S.G., dated 24.10.35	Repayable in 5 annual instalments of Rs.4430 each including of interest at 3½%	16270	570	3860	12,410
II. Communications ..								
III. Education—								
(i) Elementary ..								
(ii) Education other than elementary.								
IV. Public Health—								
(i) Medical relief ..								
(ii) Water-supply and drainage.								
(iii) Other purposes ..								
V. Remunerative enterprises—								
(1) Railways ..								
(2) Motor-bus service ..								
(3) Markets, cart-stands and slaughter-houses.								
(4) Tree-planting ..								
(5) Land development ..								
(6) Other remunerative enterprises.						4430		
Total ..	20000				16270	570	3860	12,410

Investment account.

Head of account and the fund to which the investment appertains.	Particulars of investments (whether in Government Securities, Savings Bank, etc).	Opening balance.	Investments during the year.		Total investments including opening balance.	Investments realized during the year.		Closing balance.
		Face value.	Actual amount.	Face value.	Face value.	Face value.	Actual amount realized.	Face value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bonus Fund	Postal Cash certificates	-	2643/12	3000	3000	-	-	3000/-
	Post office Savings Bank acct. No. 47008	-	8180/6	8180	8180	-		8180/-
	Total	-	10824/2	11,180	11,180	-	-	11,180

74

Number.	Items.	Demand.		
		Arrears.	Current.	Total.
		Rs.	Rs.	Rs.
	Tax Resources.			
1	Land cess .. (a) General			
	(b) Education			
	(c) Cess creditable to V. D. Fund ..			
2	Property / House tax .. (a) General	6960	18,750	25,710
	(b) Water and Drainage			
	(c) Lighting			
	(d) Railway			
	(e) Education	440	3,460	3,900
	(f) Scavenging	1,470	3,990	5,460
3	Profession tax .. (a) General	430	1,700	2,130
	(b) Education			
4	Tax on carriages and animals	440	1,400	1,840
5	Tax on carts		410	410
6	Tax on servants			
7	Pilgrim tax			
8	Entertainments tax		50	50
	Non-Tax Resources.			
9	Ferry rents			
10	Charge for excess water			
11	Meter rents			
12	Sale of rubbish			
13	Licence fees		1,560	1,560
14	Charges for medicines			
15	Sewage farm rents			
16	Fees for fairs			
17	Market fees		1,090	1,090
18	Cart-stand fees		300	300
19	Slaughter-house fees			
20	Fishery rents			
21	Warrant and distraint fees		30	30
	Total ..	9,740	32,740	42,480

Balance Statement.

Collection.			Remissions.	Amounts written off as irrecoverable.	Balance.			Remarks.
Arrears.	Current.	Total.			Arrears.	Current.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,260	15,940	22,200	600		700	2,810	3510	
390	2,940	3,330			50	520	570	
1,320	3,390	4,710	200		150	600	750	
390	1,410	1,800			40	290	330	
400	850	1,250			40	530	590	
	410	410						
	50	50						
	1,560	1,560		42480		867800 (867		
	1,090	1,090				339840		
	300	300				274600		
	30	30				254880		
						19720		
8,760	27,970	36,730	800		980	4,770	5,750	

Statement of Liabilities and Assets on 31st March 1937.

Heads.	Amount. Rs.
LIABILITIES.	
(i) Balance of loans—	
(a) From Government ..	16270
(b) From public	—
Total	16,270
(ii) Provident Fund—	
(a) Cash	—
(b) Investments	10824
Total	10824
(iii) Deposits	660
(iv) Funded capital of endowed institutions ..	—
(v) Cash balance of endowed institutions ..	—
(vi) Cash balance of special accounts ..	—
(vii) Other amounts	—
Grand total ..	24754

Heads.	Amount. Rs.
ASSETS.	
(i) Closing balance—	
(a) Cash	—
(b) In Treasury	13090
(c) In Bank	—
Total	13090
(ii) Provident Fund—	
Investments	10,824
Total	10,824
(iii) Deposits—	
(a) Postal Savings Bank	—
(b) Government Promissory Notes ..	—
(c) Land or other Securities	—
Total	—
(iv) Sinking Fund Investments	—
(v) Other Investments	—
(vi) Funded capital of endowed institutions— securities and landed property ..	—
(vii) Arrears of taxes	9,740
(viii) Other assets	—
(ix) Advances recoverable—	
(a) Permanent	20
(b) Other	—
Total	9,760
Grand total ..	33,674

Statement furnishing Particulars about each Medical Institution.

Head of account.	Hospital at		Hospital at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Dispensary at		Total	
	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.																		
(i) Staff—																		
(a) Medical officers—																		
(1) Civil Assistant Surgeons.																		
(2) Civil Apothecaries and Sub-Assistant Surgeons.																		
(b) Medical practitioners.																		
(c) Nurses and midwives.																		
(d) Clerks and servants.																		
(e) Contribution for pension.																		
(f) Contribution for provident fund.																		
(g) Travelling allowances.																		
(ii) Contingencies ..																		
(iii) Repairs to buildings.																		
Total ..																		
RECEIPTS.																		
Hospital receipts ..																		
Net expenditure ..																		

STATION,

Date

President. / *Chairman.*

Board. / *Council*

7 &

Establishment Statement.

Nature of establishment. (1)	Maximum amount of expenditure admissible under the rules. (2)	Actual amount of expenditure provided in the budget. (3)	Remarks. (4)
General Establishment including Election Establishment.	10% of the normal receipts As the Municipality was not in existence for 3 years the normal income is not known.	Rs 3780.	This is exclusive of the salary of the Commissioner but inclusive of the salaries & allowances of the Collection Staff.

Statement showing the Financial position of ~~Board~~ Municipal Council for the four years ending with the current year.

PART I.—Account of Receipts and Expenditure of the General and Special Service Accounts—Ordinary.

A. General account.

Receipts.	Total receipts (for four years separately).				Deduct: Receipts from endowments (for four years separately).				Deduct: (a) Special Government grants (for four years separately).				Net receipts available for ordinary expenditure (for four years separately).			
	Actuals 1935-36.	Revised 1936-37.	Budget 1937-38.	193 -3	193 -3	193 -3	193 -3	193 -3	193 -3	193 -3	193 -3	193 -3	Actuals 1935-36.	Revised 1936-37.	Budget 1937-38.	193 -3
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. General taxation and miscellaneous revenues.	20619	20,170	23580										20619	20,170	23580	
II. Management		30	30											30	30	
III. Communications	229	3340	3280										229	3340	3280	
IV. Education other than elementary.			120												120	
V. Public health	231	4250	4770										231	4250	4770	
VI. Remunerative enterprises ..	876	4210	3460										876	4210	3460	
VII. Investments realized ..																
VIII. Net railway earnings transferred from railway account.																
Total ..	21,955	32,000	35,240										21,955	32,000	35,240	
Deduct—Contribution from General Account to— [to be shown in columns (2) to (5) and (14) to (17)]—																
(1) Lighting Account—Ordinary.																
(2) Elementary Education Account—Ordinary.		7500	2500											7,500	2,500	
(3) Water and Drainage Account—Ordinary.																
(4) Village Development Fund Account.																
Net total ..	21,955	24,500	32,740										21,955	24,500	32,740	

Statement showing the financial position of ~~Board~~ Municipal Council for the four years ending with the current year—*cont.*

PART I.—Account of Receipts and Expenditure of the General and Special Service Accounts—Ordinary—*cont.*

A. General account—cont.

Expenditure.	Total expenditure (for four years separately).				Deduct. Expenditure from endowments (for four years separately).				Deduct. (a) Expenditure from special Government grants (for four years separately).				Net expenditure incurred from ordinary receipts (for four years separately).			
	Actuals 1935-36.	Revised 1936-37.	Budget 1937-38.	193 -3 .	193 -3 .	193 -3 .	193 -3 .	193 -3 .	193 -3 .	193 -3 .	193 -3 .	193 -3 .	Actuals 1935-36.	Revised 1936-37.	Budget 1937-38.	193 -3 .
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	RS	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. Management	1,646	11,380	12,480										1,646	11,380	12,480	
II. Communications	111	9,400	11,570										111	9,400	11,570	
III. Education other than elementary.			500												500	
IV. Public health	1,707	9,130	12,000										1,707	9,130	12,000	
V. Remunerative enterprises account.		150	1,160											150	1,160	
VI. Investments made .. .																
Total ..	3,464	30,060	37,710										3,464	30,060	37,710	

(a) In columns (10) to (13), only the receipts from grants of a special nature or the expenditure therefrom as the case may be should be shown. Ordinary recurring grants such as for the maintenance of roads, etc., or the expenditure therefrom as the case may be should be included in columns (2) to (5) and not shown in columns (10) to (13).

Statement showing the financial position of ~~Board~~ Municipal Council for the four years ending with the current year—*cont.*

PART II.—Particulars of the net surplus or deficit under General Fund (for four years separately).

	Actuals 1935-36.	Revised 1936-37.	Budget 1937-38.	193 -3 .
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
(*a*) Net total receipts under A. General Account —Ordinary—[vide columns (14) to (17) of Part I].	21,955	24,500	32,740	
(*b*) Net total expenditure under A. General Account—Ordinary—[vide columns (14) to (17) of Part I].	3,464	30,060	37,710	
(*c*) Difference [(*a*)—(*b*)]	+ 18,491	— 5560	— 4970	
(*d*) Net earning of railways after deducting charges for repayment of loans.				
(*e*) Ordinary surplus or deficit [total of (*c*) and (*d*)].	+ 18491	— 5560	— 4970	
(*f*) Capital expenditure admissible [10 per cent of the surplus under (*e*) in the case of municipalities and taluk boards and 20 per cent in the case of district boards].	1850			
(*g*) Actual capital expenditure under all accounts incurred from the general account of the local body.		1190	4200 (1200)	
(*h*) Opening balance under A. General Account —Ordinary.		18,491 ~~18400~~	11741 ~~11000~~	
(*i*) Closing balance under A. General Account—Ordinary.		11,741 ~~11000~~	2571 ~~2690~~	
(*j*) Minimum closing balance *		1600	1762	
(*k*) Deficiency in the closing balance				

18491
−5560
12931
1190
11741

11741
−4970
6771
4200
2571

35,240
20
= 1762

* The minimum closing balance required is 5 per cent in the case of municipalities and 2½ per cent in the case of local boards of the gross receipts under A. General Account, exclusive of endowments and special Government grants and special contributions.

Special Service Accounts—Receipts.

Name of account.	Total receipts including contribution from General Account —Ordinary (for four years separately).				Deduct.												Net receipts from special taxation and receipts under the account (for four years separately).			
					Endowments (for four years separately).				(b) Special Government grants (for four years separately).				Special contributions (for four years separately).							
	Actuals, 193 -34.	Actuals, 1935-36.	Revised estimate, 1936-37.	Budget estimate, 1937-38.	Actuals, 193 -3 .	Actuals, 193 -3 .	Revised estimate, 193 -3 .	Budget estimate, 193 -3 .	Actuals, 193 -3 .	Actuals, 193 -3 .	Revised estimate, 193 -3 .	Budget estimate, 193 -3 .	Actuals, 193 -3 .	Actuals, 1935-36.	Revised estimate, 1936-37.	Budget estimate, 1937-38.	Actuals, 193 -3 .	Actuals, 1935-36.	Revised estimate, 1936-37.	Budget estimate, 1937-38.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Lighting account																			9480	
Elementary Education account	-	-	9680	7710	—	-	—	—			..	..	—	-	200	-	—	-	9680	7710
Water-supply and Drainage account ..																				
Railway account																				
Village Development Fund account.. ..																				

Name of account.	Total expenditure (for four years separately).				Deduct.												Net expenditure from taxation and receipts other than endowments and special contributions and special Government grants (for four years separately).			
					Expenditure from endowments (for four years separately).				(b) Expenditure from special Government grants (for four years separately).				Expenditure from special contributions.							
	Actuals, 193 -3 .	Actuals, 193 5-36.	Revised estimate, 193 6-37.	Budget estimate, 193 7-38.	Actuals, 193 -3 .	Actuals, 193 -3 .	Revised estimate, 193 -3 .	Budget estimate, 193 -3 .	Actuals, 193 -3 .	Actuals, 193 -3 .	Revised estimate, 193 -3 .	Budget estimate, 193 -3 .	Actuals, 193 -3 .	Actuals, 193 5-36.	Revised estimate, 193 6-37.	Budget estimate, 193 7-38.	Actuals, 193 -3 .	Actuals, 193 5-36.	Revised estimate, 193 6-37.	Budget estimate, 193 7-38.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Lighting account																				
Elementary Education account			9070	9090											200				8870	909
Water-supply and Drainage account ..																				
Railway account																				
Village Development Fund account ..																				

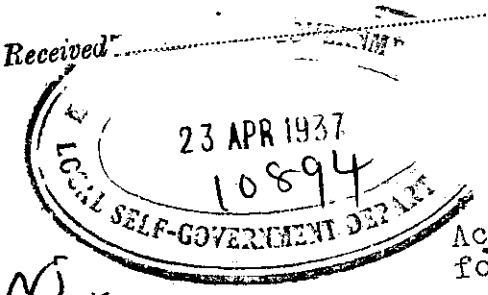
Commissioner, Udipi Municipality.

NOTE.—(b) Only grants of a special nature and the expenditure therefrom should be shown in this column. Ordinary recurring grants such as for the maintenance of elementary schools should not be shown in this column, but should be included in columns (2) to (5).

C.F. 30.

MUNICIPAL DEPARTMENT.

Received ..... 19 . *Registered* ..... 19 .



Subject.

Accounts - outstanding liabilities - statement for the half year ending 31-3-37.

NO 2514

ENCLOSURES.
No. .....
.....
.....
Spare copies .....

R.Dis. No. 2238/37.

Station Udipi., *Dated the* 8th April 19 37.

From (Name) M. R. Rv. V. Narayana Shenoy, B.A., B.L.,
(Designation) Commissioner, Udipi Municipality.

To The Secretary to the Government of Madras,
LOCAL SELF GOVERNMENT Departmer

Sir,

The statement of outstanding liabilities for the half year ended 31-3-37 is submitted herewith.

Your obedient servant,
COMMISSIONER.

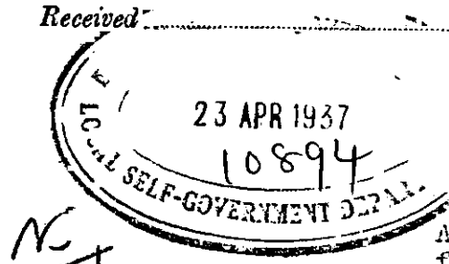
Forwarded. 19.4.37
CHAIRMAN, U.M.C.

S.K.14/4.

P.T.O.

MUNICIPAL **DEPARTMENT.**

Received ..... 19 . *Registered* 19



NC 23/4

Subject.

Accounts - outstanding liabilities - statement for the half year ending 31-3-37.

ENCLOSURES.
No. .....
.....
Spare copies .....

R.Dis. No. 2238/37.

Station U d i p i. , *Dated the* 8th April 19 37.

From (Name) M. R. Ry. M. Narayana Shenoy, B.A., B.L.,

(Designation) Commissioner, Udipi Municipality.

To The Secretary to the Government of Madras,

LOCAL SELF GOVERNMENT Department.

Sir,

The statement of outstanding liabilities for the half year ended 31-3-37 is submitted herewith.

Your obedient servant,

COMMISSIONER.

Forwarded.

19-4-37

CHAIRMAN, U.M.C.

S.F.14/4.

P.T.O.

Appendix.

Statement of outstanding liabilities for the half year ending 31-3-37.

Due to Government - Excepting loans - Nil.

Due to private Firms. - Nil.

Bills received, but pending payment - Nil.

Municipal Office, Udipi,
Dated 8th April 1937.

COMMISSIONER, U.M.

S.K.14/4.

L.S.G. deptt

Subject :— Budget estimate — 1937-38 — Nidipi municipal council.

The budget estimate of the Nidipi m.c. for 193 is examined below :—

Head of account	Actuals for 1935-36	R. E for 1936-37	B. E for 1937-38	Remarks.
A. General Account - Ordinary				
Opening balance	—	18,491	11,741	
Receipts:				
General taxation and Misc. Revenue	20,619 [A]	20,170	23,580	[A] Includes Rs 20,000 lent by Govt. as ad. (n 2 of budget)
I Management	—	30	30	
III Communications	229	3,340	3,280	
IV Edn. other than Ely.	—	—	120	
V Public Health	231	4,250	4,770	
VI Remunerative Enterprises	876	4,210	3,460	
Total Receipts	21,955	32,000	35,240	
deduct Contribution to Ely. Edn. Account	—	7,500	2,500	
Net Total	21,955	24,500	32,740	
Expenditure.				
I Management	1,646	11,380	12,480 [B]	[B] Includes provision for increased rate of pay for Manager Accountant & 8 Shroffs (n 4 of
II Communications	111	9,400	11,570	
III Education other than Ely.	—	—	500 [C]	[C] provision under "Libraries" (n Budget
IV Public Health	1,707	9,130	12,000	
V Remunerative Enterprises	—	160	1,160 [d]	[d] Includes Rs 1,000 for repairs of Agraharadevi roadway (n 4 and 6 of
Total expenditure	3,464	30,060	37,710	
Ordinary Surplus (+) or deficit (-)	+18,491	− 5,560	− 4,970	
deduct Amount transferred to capital	—	1,190	4,200	
Net surplus (+) or deficit (-)	+ 18,491	− 6,750	− 9,170	
closing balance	18,491	11,741	2,571	

2(i) The municipality was constituted only on 1-11-1935 and that explains the low credits and debits in 1935-36

(ii) Contribution to Elementary Education Account.

, 7 of 1. dgt. and p. 35 of.

No usual amount of contribution has been taken. The sum of Rs. 10,000/- provided for contribution from General Account - Ordinary to Ely. Edn. Accl. in the B.E for 1936-37 has been reduced to Rs. 7,500/- in the R.E for 1936-37. The sum provided in the B.E for 1937-38 is only Rs. 2,500. The Ely. Education Account for 1937-38 closes with a deficit of Rs. 1,620/-. The council has levied an education tax of 2% in 1937-38 and the receipt under this head is expected to be Rs. 3,330/-

p 17 of p 23 of budget.

In view of the unsatisfactory position under the General Account, the contributions provided for in the R.E for 1936-37 and the B.E for 1937-38 may be allowed to stand.

p 35 of C6.

Cr 715

(iii) Debt.

cdd p 36 of and Ledd rds (K)

The amount of loan due to Govt. on 1-4-36 was Rs. 20,000/-. The annuity of Rs. 4,430 payable on the loan has been provided for both in the R.E for 1936-37 and the B.E for 1937-38.

p 2 of Subordinate Statt and p 10 of budget.

(iv) Liabilities

(R)

It is seen from the statement of outstanding liabilities for the half year ending 31-3-37, that there were no bills pending payment.

In reply to the prescribed questionnaire, the Commissioner has stated that full provision has been made in the budget for the discharge of all liabilities. p 15 of

3. Expenditure - Ordinary

The ordinary expenditure in 1936-37 exceeds ordinary receipts by Rs 5,560 and that in 1937-38 exceeds by Rs. 4,970/-. The extra funds required are found from the opening balance.

(i) Management - general Establishment p 10 of budget-

Provision has been made in the budget estimate for 1937-38 for increased scales of pay for the Manager. Accountant and the Shroff. The present pay of the Manager is Rs 36 in the scale of $30-\frac{3}{2}-45-\frac{2\frac{1}{2}}{2}-50$ and that of the shroff is 20 p 26 of budget. p 19 of in the scale of $20-\frac{2}{2}-24-\frac{1}{2}-30$. The proposed scale for the Manager is Rs $45-\frac{5}{2}-75$ and that for p 14 of the Shroff $30-\frac{3}{2}-45-\frac{2\frac{1}{2}}{2}-50$. On the Covering letter the Comm. says that the Govt. will p 4 of be addressed separately for sanctioning the higher scales. The increase in expenditure is Rs 228 (108 + 120) on account of the higher scales. The Council may Provision should be be asked to adopt the ~~local~~ existing scale for made according the reason that the income of the municipal council to existing sanction. is not sufficient for meeting ordinary charges. H 27/5

(ii) Education other than Elementary p 13 of budget and p 7 of

- Public libraries

The provision under this head is nil in 1936-37

whereas Rs. 500/- has been provided in the B.E for 1937-38. In this connection, attention is invited to the minute of dissent recorded by a councillor during budget discussions. He considers that the extra provision for the library is at the expense of rate-payers. It is for consideration whether the m.c.d. can in its present plight afford to commit itself to a recurring expenditure of Rs. 500 by taking over the library as decided in its resolution No 23 dated 16-1-37. The c.l. may be advised not to take over the management of the library. ~~may perhaps be disallowed~~.

M.C.L-14 of
p 2 of
X
p 7 of.
Increase need not be objected - Extra provision
Ins 27/5
p 190 of budget

(iii). Remunerative Enterprises

— other Remunerative Enterprises.

The provision under this head in the R.E for 1936-37 is Rs 100 and that in the B.E for 1937-38 is Rs. 1,000/-. The increased provision in 1937-38 is for the creation of a park at Ajjarkadu Maidan. The councillor referred to above considers this item also as a luxury. It is for order whether the provision may be reduced to Rs. 100, the sum originally provided by the Comm in the draft budget. The c.l. may be advised accordingly.

X
p 44 and p 66 of.
p 12 of.
may be allowed
Ins 27/5
p 34 of

4. Expenditure — Capital.

Notwithstanding the fact that the ordinary expenditure is far in excess of the ordinary receipts, the Comm has provided for a contribution of Rs. 4,200/- from general Account Ordinary to Capital. The sum has to be found from the opening balance

p 7 of budget
Increase in Capital expenditure to be met from the increased initial taxes.
Ins 27/5

(9)

The council cannot draw any more sum in 1938-39 from the closing balance as it has dwindled very much (Rs. 2,571). The council has proposed to spend the sum of Rs 4,200 on some of the works mentioned in the covering letter of the Commissioner. The council may be advised to cut down the expenditure.

4 Cf. and ¶20 of budget statement Rs 2715.

5. Closing balance.

The B.E for 1937-38 as framed by the council closes with a balance of Rs. 2,571 under General Account - Ordinary against the prescribed minimum balance of Rs. 1,762.

~~draft order submitted for approval. It may go to E & P.H Deptt for acceptance with reference to paragraph 2(ii) above, that is, contribution from General Account - Ordinary to Elementary Education Account~~

Ely. Edn. Account. From 1938-39, the Council will get the full (equivalent) grant from the Govt (about Rs 3,460/- a year Current demand under education tax). A contribution of Rs 2500 a year from the Genl account to the E.E. Acct will therefore be sufficient.

¶5 of Subdiv & Estt (A)

vide auto

p10 of budget

6/19

2 Excluding capital expdr., the budget shows a deficit of about Rs 5000 in round figures. This includes the annuity of Rs 4430 on the advance of Rs 20,000. The real recurring deficit is thus only about Rs 600 a year. Expdr on Comms & Public Health show an appreciable increase over 1936 & it should be possible to cut down these items & bring the total expdr within the income.

3. The financial position cannot be said to be bad. The Council may be allowed to repay the advance of Rs 20000 required to above in 10 years (instead of 20 years as asked for by the Council). This will increase the closing balance & enable the Council to undertake the town survey (linked file).

Vide linked file. (in f. n.) Found in file 28/3-)

4. The remarks of Exc PH & Fin Depts may be invited

for 27/5

Secy Exc PH

I think the expenditure on Public in the

-ency reserve we approved until we [illegible] letter indicating how the finances will work out. House Rent has not yet been put on a proper basis & though it ought to bring in the amount estimated or more there may be some delay before this is achieved — this matter is receiving strict attention separately.

28.5.

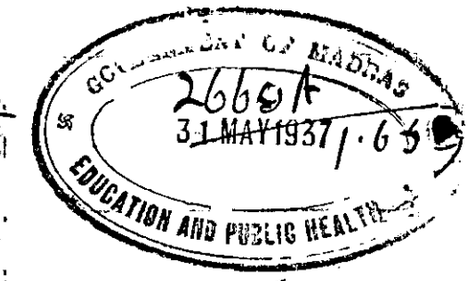
L.S.G. Ms. No. 6919-1

131 dt 29.5.37

Edn & P.H

Edn and P.H. Dept

Contribution from the general revenues to the L.E. Fund.



The d.s.g. dept's proposal to fix the annual contribution at Rs 2,500/- may be accepted.

As regards the contribution for the current year attention is invited to the notes in the linked file.

The case may be returned to the d.s.g. dept.

E.E Fund budget file-dual L.S.G and separate

through P.H

Edn no no: 2880 A1

24.6.37.

17/6 17/6 1896 See

14/6/37

Com 22/6/37

15/6/37. (Seen by Finance dept L.S.G. — Vide Gs. 2954 S.G. & 8.6.37))

L. S. G dept.

Orders regarding the repayment of the advan
of Rs. 20,000/- in 10 instalments have
been issued in G.O. No. Ms. 2195 L.S.G
dated 8-6-1937. The annuity payable
is Rs. 2,405. In the linked file the E&PH
dept. have proposed to increase the
contribution for 1937-38 from Genl. Account - Ordinary
to Govt. Edn. Account from Rs 3,080
to Rs. 4,700/-, The amount of contributio
provided in the B.E for 1937-38 under Genl. Acc
Rs. 2,500 and not Rs. 3,080. The
difference of Rs. 580/- is the contribution
from the District Board on account of
the Elementary school teachers transferred
from the Dt. Bd. to the Municipal council.
(This sum of Rs. 580 is given by Govt. as grant to
to the Dt. Bd.). The proposal of E&PH
dept. is in effect to an increase in the contribution
from Rs. 2,500 to Rs. 4,120 and it is intended
to balance the Elementary Education
budget. As regards the fixation of
the minimum annual contribution
the E&PH dept have agreed to the figure
Rs 2500. The increased contribution for
this year may be agreed to.
Draft order submitted below for approval.

26/6/37 27.6. 28/6. Secy.

43/317 Date. Initials.

DRAFT FOR APPROVAL.

C.F. 16.

R.S.G. Department

When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT:—

Budget Estimate — 1937-38 — Udipi Municipal Council — Orders passed.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

14 No. 6919 From the Commr. of Udipi municipality, No. Roc. No. 230-3A/37, dated 27-2-1937.

" _____ " _____ " _____ 19____.

58 " 11190 " _____ " _____ Roc. No. 230-10/37 dated 21-4-37

" _____ " _____ 19____.

Order / Resolution — Ms. / Rout. No. 2519, dated 3-7-1937.

Op 3/7

The Govt. are pleased to pass the following orders on the budget estimate of the Udipi Mcl. for 1937-38.

p 8 n 6

2. Contribution to Ely. Education Account.

The contribution provided for in the B.E. for 1937-38 from General Account Ordinary to Elementary Education Account should be increased from Rs. 2,500/- to Rs. 4,120/-.

17 of budget

3. Expenditure - Ordinary

The Govt. consider that the

a part of establishment restricted within the grants on the basis of staff sanctioned.

MM 6-7 MG

71

proposed expenditure on Park and Library (Rs 1000. + Rs 500 respectively) should be deferred until the finances of the Council show a satisfactory improvement.

~~there are clearer indications as to how the finances of the Ml. cl. work out~~ The provision of Rs. 500/- made under "Education other than Elementary - Public Libraries" ~~stood~~ deleted and that of Rs. 1000/- under "Remunerative Enterprises other remunerative enterprises should be ~~reduced to Rs. 100/-~~ deleted.

4. Loan-Advance - Repayment.

The sum of Rs. 4,430/- provided in the B.E. for 1937-38 towards repayment of the advance Rs. 20,000/- ~~made~~ sanctioned by Govt. should be reduced in accordance with the orders issued in G.O. No. Mi. 2195 L.S.G. dated 8-6-1937.

Dpd. by
Dpt. of Municipalities
Date. 5-7-1938

To
The Commr. of Odiyur municipality
(Through the C.M.E)
The Collector of South Kanara
The Inspector of Ml. cl and Local Boards

Received.....1937. Registered.....1937.

Abstract:

Budget Estimate, 1937-38 - Elementary Education Fund - Municipal Council, Udipi - Approved.

EDUCATION AND P.H. DEPARTMENT.

G.O. No.Ms.1797, Dated 9th August 1937.

Read the following:-

From the Director of Public Instruction, Rop.No.119-B3/36-37, dated 22nd May 1937.

O R D E R:-

The budget estimate for the year 1937-38 of the Elementary Education Fund under the control of the Municipal Council, Udipi, is approved subject to the following remarks:-

(1) The credit taken for Government contribution under section 37 of the Madras Elementary Education Act, 1920, is liable to revision with reference to the amount of education tax adjusted to the fund in 1936-37.

(2) The provision of Rs.7,490 under "Salaries for Masters" should be altered to Rs.7,590/-.

(3) No duty allowance should be paid to teachers in single teacher schools.

2. The deficit in the budget should be avoided by reducing the expenditure under "Capital" and by postponing the appointment of additional teachers. If, however, this is not practicable, the contribution from the general revenues should be raised to the extent necessary.

3. The Commissioner is requested to consult the inspecting officers in regard to the appointment of the additional teacher in case it is not postponed and in regard to the utilisation of

the provision made under "Equipment" in the budget.

4. It is reported that the Udipi North Boys' School is located in a building unsuitable for school purposes. The Commissioner is requested to remove the school to a suitable building.

(BY ORDER OF HIS EXCELLENCY THE GOVERNOR)

C. H. Masterman,

Secretary to Government.

To the Commissioner, Udipi Municipality, through the Chairman.
" President, District Educational Council, South Kanara.
" Director of Public Instruction.
" Local Administration Department.
" Examiner of Local Fund Accounts.
(each with a copy of budget).

(TRUE COPY)

F o r w a r d e d.

(By Order)

Superintendent.

TJVN.9/8

UDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF THE UDAIPUR MUNICIPAL COUNCIL FOR THE YEAR 1937-38.

Summary.

	Opening balance.	Receipts.	Expenditure.	Closing balance.
inary	610	6,860	9,090	-1,620
ital	-	850	850	-
tal	610	7,710	9,940	1,620

uals or 5-36.	Revised Estimate 1936-37.	Head of account.	Budget Estimate 1937-38.
s.	Rs.	RECEIPTS - Ordinary.	Rs.
--	--	Opening balance.	610
--	1,290	Education tax.	3,330
66	100	School fees.	--
--	200	Contributions.	--
2	10	Other receipts.	10
		Government grants:	
--	--	(1) Under section 37 of the Elementary Education Act.	1,290
--	580	For payment of temporary allowance.	580
5,000	7,500	For other purposes.	2,500
--	--	DEDUCT amount transferred to Capital.	850
5,068	9,680	Total.	6,860
		Capital.	
--	--	ADD amount transferred to capital.	850
--	--	Total .	850
5,068	9,680	Total Receipts - Ordinary & Capital.	7,710
5,068	9,680	GRAND TOTAL including Opening balance.	7,710
		EXPENDITURE-Ordinary.	
		Staff:-	
		Salaries andallowances.-	
4,659	7,480	Masters.	7,490
--	70	Education tax - collection charges.	150
--	470	Contribution to Provident fund.	470
		Contingencies & Equipment.-	
		Contingencies:	
197	660	House rent.	460
68	140	Other items.	120
		Equipment:	
--	170	Furniture and apparatus.	50
--	--	Library books and maps.	50
--	20	Other items.	50
--	60	Repairs to buildings.	250
4,924	9,070	Total.	9,090
		Capital.	
--	--	Lands and buildings.	500
		Equipment:	
--	--	Furniture and apparatus.	150
--	--	Library books and maps.	150
		Other items.	50
--	--	Total.	850
4,924	9,070	Total Expenditure - Ordinary & Capital.	9,940
144	610	Closing balance.	-1,620
5,068	9,680	GRAND TOTAL including Opening balance.	8,320

L.A. Deptt

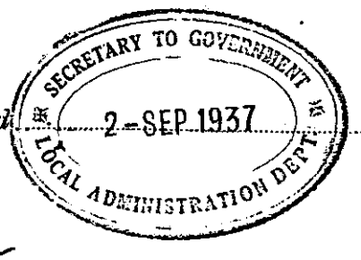
May be filed with ex.
25 Kh L.R. of 3-7=1937.

Pl.
1/8.
CR
12/8

Kh
13/8

C.F. 30.

LOCAL ADMINISTRATION **DEPARTMENT.**



Received 2-SEP 1937 19 . *Registered* 24352 19

P.W. 2/9

Subject.

Budget Estimate - 1937-38 - Udipi Municipality Council- Reconsideration of the position - Municipal Council Res No. 14 dated 5-8-37.

(B) Ref :- G.O.No. Ms. 2519 L.S.G.dated 3-7-37.

ENCLOSURES.
No.
Spare copies

R.O.C. No.230 - 13A- 37.

Station Udipi., *Dated the* 27th ugust 1937.

From (Name) M.R.Ry. M.Narayana Shenoy P.A.,B.L.,
(Designation) Commissioner, Udipi Municipality.

To The Secretary to the Government of Madras,
Local Administration Department.
Thro' The Chairman, Municipal Council, Udipi.

Sir,

I am to enclose a copy of Municipal Council Res. No. 14 dated 5-8-1937 and to state as follows:- -

The Council is of opinion that the intention of Government in directing the council to increase the contribution provided for in the budget estimate for 1937-38 from General account ordinary to Elementary account from Rs.2500/- to Rs.4120/- is to wipe off the deficit in the latter - Account and for this purpose the Government appears to have ordered the deletion of the provision made for a park and a library -viz Rs.100/- and Rs.500/- respectively

In this connection I am to point out that the Government in their Memorandum No.647 A-3 Education dated 14-6-37 have ruled that the Elementary schools shall be deemed to have been transferred from District Board control with effect from 26-4-1936 and consequently a sum of Rs. 2388-10-0 met out of the municipal funds up to 25-4-36 for payment of salaries etc of Elementary school-masters requires to be reimbursed to the municipality by the District Board. The President of the District Board has been addressed in the matter and the amount will be recovered. Under the circumstances the Council considers that there will not be any deficit under the Elementary Education Fund budget and the proposed increase of ~~constitution~~ contribution may be dropped.

2. In this connection I wish to bring to the kind notice of government that in government order No.1822 ~~Ex.Sch.~~ E. & P. H. dated 11th August 1937, the government have passed orders under sub-section (5) of section 4. of the Madras District Municipalities Act, 1920 directing that the management of the Public Library at Udipi be transferred from the District Board, South Kanara, to the Municipal Council and the President District Board in his proceedings Reference No.2053-A3- 37 dated 15-8-37 has accordingly transferred the library. Without retaining the provision it will not be possible for the council to give effect to the transfer and to maintain the library and its staff.

3. The provision made under " Remunerative Enterprises— other remunerative enterprises " is necessary. The Board of Revenue in its proceedings.2116Ms dated 2-7-37 has alienated 9.28 acres of land for a public recreation ground. As per conditions of grant the council is required to maintain the existing road on the ground. A few seats also have to be provided on this favourite recreation ground. The ground has also to be levelled in several potions to enable the boys of the two High Schools and others to play games as it is the only decent plot available for playground. Without budget allotment the Council will not be able to comply with the terms of the alienation conditions and give amenities of the sort mentioned above. In the circumstances I am to request

that the government may be pleased to reconsider the position and pass orders to retain these provisions as desired by the Council. I may point out incidentally that few of the councillors who voted against the proposals during the consideration of the budget did not oppose the requset for reconsideration.

4. I will be separately addressing the government through the Examiner of Local Fund Accounts, Madras, regarding the revision of the scales of pay of the Manager Accountant and the Shroff which was declined to sanctioned by Government, in government order No.1961 I.3.G. dated 25-5-37

5. I am to request that provisions deleted and referred to above may be allowed to stand.

Your Obedient Servant,

30-8-37

COMMISSIONER.

Forwarded.

In respect of proposals detailed in the letter a member of the Council (Dr.P.G.Achar) had submitted a note of dissent when budget was passed. Even that member has not opposed the request for reconsideration. His opposition is now confined to establishment scale. The provisions made in the budget for library and recreation ground are necessary for giving ameniti-es to the public and the provisions may not therfore be ~~delayed~~ deleted

CHAIRMAN, U.M.C. 31.8.37

Present

****
****

x x

14. Read G.O.No. 2519 L.S.G. dated 3-7-37 passing orders on the budget estimate of the Udipi Municipal Council for 1937- 38.

Read also G.O.No. 1961 L.S.G. dated 25-5-37 declining to sanction the revised scale of pay to the establishment of the Municipal Council, Udipi.

Read also proceedings dated 24-2-37 of the Municipal Council, Udipi, with all the connected papers.

- The Government will be addressed to reconsider the position. Dr. T.G.Achar and Mr.P.Vasudeva Rao dissenting about G.O.No.1961 L.S.G. dated 25-5-37.

x x x x x x

(sd) A.Laxminarayana Rao

CHAIRMAN.MCC.

/ True Extract /

COMMISSIONER.U.M.

PROCEEDINGS OF THE PRESIDENT, DISTRICT BOARD, SOUTH KANARA.

Rao Sahib Dewan Bahadur B. Mahabala Hegde Avl., B.A., B.L.,

Ref.C.No. 2053-A3/37, dated 15-8-1937.

Subject:- Public Library - Udipi - transfer to the Municipality - orders passed.

Ref:- G.O.No. Ms. 1822 dated 11-8-1937, Ry. Pub. Health.

The Government having in their order No. Ms 1822 E. & P.H dated 11-8-37 ordered the transfer of the management of District Board Public Library to the Udipi Municipality as agreed to both by the Municipal Council and the District Board it is hereby accordingly ordered.

2. The services of the Librarian Mr. K.Ramakrishna Shetty B.A., are also hereby transferred to the Municipality along with the Library.

3. The Commissioner of the Municipality is requested to furnish this office with an acknowledgement in having received charge of the Library with its furniture and books. He is requested to state whether the building in which the Library is now situated is required by the municipality.

(sd) M.Sunder Rao
17.Aug. 1937.
for President.

/ True Copy /

COMMISSIONER.U.M.

P.S.30/8

C No 24352 From the Comm^r of the Vadipi Municipality Roc No 230-13A-37 dt 27th August 1937.

23/23/9.

Subject: BE – 1937-38 – Vadipi Mpl. Cl – Retention of the provision for a library & park.

DF 23/9

Memo No 26291-1/37/LA dt 28/9/37

In the circumstances explained, the Govt agree, in partial modification of the orders issued in para 2 & 3 of Go No 2514/LSG dt 3-7-1937 (B) that the contribution from the General Account to the L.F. Account provided in the BE for 1937-38 need not be increased above Rs 2,500 & that the provision originally made in the BE towards the cost of maintenance of

a public library (Rs.500)
or ~~for the Creation~~
of a park (Rs.1,000) may
be obtained.

Yours
16/9
16/9

To

The Commr. of the
Idipi Municipality
Thro' the C.M.C.
E & O.H. Deptt.

Yours
24.9.7.

L.A. Deptt.

CNo 24352 From the Commr. of the Nilgiri Mcpty
No 230-13 A-37 dt 25-8-1937

Subject: BE - 1937-38 - Nilgiri Ml. Cl. - Retention of provision for library & park

---

The Commr. of the Nilgiri Ml. Cl. states that in accordance with the instruction issued in Memo No ~~1864~~ 647/A-3 Edn dt 14-6-1937 the Council is entitled to recover from the South Kanara Dt. Board Rs 2,388-10 met out of Ml. funds up to 25-4-1937 for paying salaries etc. of Ely. school teachers. The Ml. Cl. expects to recover this amount shortly. In view of this additional income there will be no necessity for an increased ~~increase~~ contribution from the general rate to the E.E. Alc as ordered in para 2 of GO 2519 L-S.G/37

file with GO 1501 L+M dt 25-4-37 (A)

2/1

vide also para 2 of fo 1797 Edn/37. (D)
The contribution may be restricted
to Rs 2,500, the amount originally
provided in the budget. The Gltte
will get a saving of Rs 1,620.

2. The provision originally
made in the budget towards the
maintenance of the library (Rs 500) & for
the creation of a "park (Rs 1,000) was ordered
to be deleted vide para 3 of
fo No 2514 of 3.7.1937. The reasons (B)
given in paras 2 & 3 of the Comm'rs
letter may be accepted as covering
the provision originally made for
the library & park may be allowed
to stand. The amount required
viz. Rs 1,500 can be met out
of the saving referred to in para 1
above.

A draft memo is put
up below for approval. It may
issue after acceptance by the
E & G.A. Deptt.

The Council appears to
be keen on providing
amenities to the citizens
It should be equally
keen on raising taxation

Being a new municipality they are having an uphill task at the moment in the matter of taxation.

17/9

E.O.P.H.

17/9/37

to the necessary extent.

16/9

17/9.

Edn and P.H. Dept

L.A. No No 24852-1B/37
17.9.1937

Edn 4804A
17.9.37

1B 92 of Fo 2519 & 1H
3.7.37

In the circumstances stated, the proposal to restrict the contribution from the general revenues to the E.E. Fund for 1937-38 to Rs 2,500/- (the ~~annual~~ contribution agreed to by this dept) may be accepted. The file may be returned to the L.A. Dept

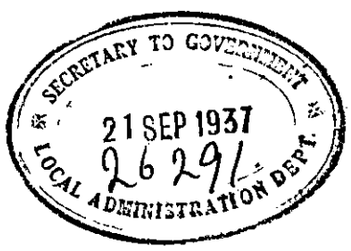
18/9/37

18/9/37.

26/9

4/9/37

L.A.



Edn no 13:4804A-1

21/9/37

PVV
21/9

L.A. Dept

The dept may issue.

16/9.

21/9

22/9